

Form **990**Department of the Treasury  
Internal Revenue Service**Return Organization Exempt From Income Tax**

Under section 501(c)(3), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No. 1545-0047

**2008****Open to Public Inspection****A** For the 2008 calendar year, or tax year beginning , and ending**B** Check if applicable:☒ Address change☒ Name change☐ Initial return☐ Termination☒ Amended return☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**Islamic Relief USA**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

**3655 Wheeler Avenue**

Room/suite

City or town, state or country, and ZIP + 4

**Alexandria****VA 22304****F** Name and address of principal officer:**Dr. Yaser M. Haddara****3655 Wheeler Avenue****Alexandria****VA 22304****D** Employer identification number**95-4453134****E** Telephone number**714-676-1289****G** Gross receipts \$ **76,026,369****H(a)** Is this a group return for

affiliates?

☐ Yes ☒ No**H(b)** Are all affiliates included?☐ Yes ☐ No

If "No," attach a list. (see instructions)

**I** Tax-exempt status: ☒ 501(c) ( **3** ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **www.islamicreliefusa.org****H(c)** Group exemption number ▶**K** Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1993****M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>To strive to alleviate suffering, hunger, illiteracy and diseases worldwide without regard to color, race or creed; to provide aid in a compassionate and dignified manner; (continues on Schedule O)</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	<b>5</b>	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>5</b>	
	5	Total number of employees (Part V, line 2a)	<b>0</b>	
	6	Total number of volunteers (estimate if necessary)	<b>1500</b>	
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)		
7b	Net unrelated business taxable income from Form 990-T, line 34	<b>0</b>		
Revenue	8	Contributions and grants (Part VIII, line 1h)	<b>60,611,813</b>	<b>75,884,946</b>
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,746</b>	<b>3,266</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>743</b>	<b>-596,481</b>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>60,615,302</b>	<b>75,291,731</b>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>51,474,171</b>	<b>64,876,275</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>3,541,903</b>	<b>3,817,703</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		<b>420,000</b>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>2,669,201</b>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>4,579,807</b>	<b>3,639,019</b>
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>59,595,881</b>	<b>72,752,997</b>
	19	Revenue less expenses. Subtract line 18 from line 12	<b>1,019,421</b>	<b>2,538,734</b>
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<b>11,707,193</b>	<b>17,794,346</b>
	21	Total liabilities (Part X, line 26)	<b>1,253,931</b>	<b>4,854,482</b>
	22	Net assets or fund balances. Subtract line 21 from line 20	<b>10,453,262</b>	<b>12,939,864</b>

**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

**Abed Ayoub****CEO**

Date

**4/27/2010**

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature

**Deborah A. Wilson**

Date

**4/22/10**Check if self-employed ☒Preparer's identifying number (see instructions)  
**P00228225**

Firm's name (or yours if self-employed), address, and ZIP + 4

**Updegrave, Combs, McDaniel & Wilson, PLC**  
**5 Loudoun Street, SW, Suite B**  
**Leesburg, VA 20175**

EIN ▶

**54-1391150**

Phone no. ▶

**703-771-1818**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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**Part III Statement of Program Service Accomplishments** (see instructions)**1** Briefly describe the organization's mission:

To strive to alleviate suffering, hunger, illiteracy and diseases worldwide without regard to color, race or creed; to provide aid in a compassionate and dignified manner; (continues on Schedule O)

**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 exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ **58,136,790** including grants of \$ **55,710,599** ) (Revenue \$ )**EMERGENCY AND RELIEF PROJECTS**

To provide food, water, medical treatment, and other essential services to the victims of disasters and whoever needs it anywhere in the world.

**4b** (Code: ) (Expenses \$ **7,074,049** including grants of \$ **7,074,049** ) (Revenue \$ )**ORPHANS PROJECTS**

To provide education, health care and training to orphans in order to improve their living standards.

**4c** (Code: ) (Expenses \$ **799,995** including grants of \$ **799,995** ) (Revenue \$ )**UDHIYA/QURBANI PROJECTS**

To distribute donated fresh or canned meat to the needy during Muslim holy festivals.

**4d** Other program services. (Describe in Schedule O.)(Expenses \$ **1,566,218** including grants of \$ **1,291,632** ) (Revenue \$ )**4e** Total program service expenses **\$ 67,577,052** (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
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		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where 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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; 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		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
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 questions 24b-24d and complete Schedule K. If "No," go to question 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X



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

	Yes	No
<b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b> Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b> Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b> Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> 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	<b>X</b>	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>36</b> <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		<b>X</b>
<b>37</b> 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		<b>X</b>

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<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>2b</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 this return. (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
<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)?		X
<b>4b</b>	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	X	
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	X	
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		X
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		X
<b>10</b>	<b>Section 501(c)(7) organizations. Enter:</b>		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations. Enter:</b>		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
<b>1a</b>	Enter the number of voting members of the governing body	1a	5
<b>b</b>	Enter the number of voting members that are independent	1b	5
<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?	2	X
<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?	3	X
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
<b>6</b>	Does the organization have members or stockholders?	6	X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
<b>b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	8a	X
<b>b</b>	Each committee with authority to act on behalf of the governing body?	8b	X
<b>9a</b>	Does the organization have local chapters, branches, or affiliates?	9a	X
<b>b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
<b>10</b>	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
<b>11</b>	Is there any officer, director or 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	11	X

**Section B. Policies**

		Yes	No
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
<b>13</b>	Does the organization have a written whistleblower policy?	13	X
<b>14</b>	Does the organization have a written document retention and destruction policy?	14	X
<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>a</b>	The organization's CEO, Executive Director, or top management official?	15a	X
<b>b</b>	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b	X
<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?	16a	X
<b>b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► **AK, AL, AR, AZ, CA, CO, CT, DC, FL, GA, IL, KS, KY**

**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 make these available. Check all that apply.  
☒ Own website    ☐ Another's website    ☐ Upon request

**19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Controller**    **3655 Wheeler Avenue**  
**Alexandria**    **VA 22304**    **703-370-7202**







**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 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>	2,771,347			
	<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>	73,113,599			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		51,894,224			
	<b>h</b> Total. Add lines 1a-1f		75,884,946			
<b>Program Service Revenue</b>	<b>2a</b>	Busn. Code				
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> Total. Add lines 2a-2f					
	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		3,266			3,266
<b>4</b> Income from investment of tax-exempt bond proceeds						
<b>5</b> Royalties						
<b>Other Revenue</b>	<b>6a</b> Gross Rents	(i) Real	(ii) Personal			
	<b>b</b> Less: rental exps.					
	<b>c</b> Rental inc. or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	<b>b</b> Less: cost or other basis & sales exps.					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)					
	<b>8a</b> Gross income from fundraising events (not including \$ 2,771,347 of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	138,157			
	<b>b</b> Less: direct expenses	<b>b</b>	734,638			
	<b>c</b> Net income or (loss) from fundraising events		-596,481			-596,481
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>				
	<b>b</b> Less: cost of goods sold	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory					
	<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>			
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e</b> Total. Add lines 11a-11d						
<b>12</b> Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		75,291,731	0	0	-593,215	

**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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	294,508	294,508		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	91,477	91,477		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	64,490,290	64,490,290		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	235,545	114,562	87,404	33,579
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,582,158	1,114,490	1,085,586	1,382,082
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	559,778		559,778	
c Accounting	39,412		39,412	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	420,000			420,000
f Investment management fees				
g Other	259,443	227,458	31,985	
12 Advertising and promotion	289,137	114,325	4,467	170,345
13 Office expenses	1,095,854	577,098	176,905	341,851
14 Information technology	26,202	1,087	23,057	2,058
15 Royalties				
16 Occupancy	387,573	18,228	278,980	90,365
17 Travel	362,016	88,756	102,064	171,196
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,244	100	1,600	3,544
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	106,753	53,377	26,688	26,688
23 Insurance	22,086	959	12,744	8,383
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <b>Special Events</b>	367,230	364,431	2,799	
b <b>Miscellaneous</b>	79,324	20,274	40,065	18,985
c <b>Training</b>	33,303	4,632	28,561	110
d <b>Taxes&amp;licenses (excl.R/E)</b>	5,664	1,000	4,649	15
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	72,752,997	67,577,052	2,506,744	2,669,201
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest bearing .....	10,557,027	1	12,530,185
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	676,842	4	880,867
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L .....	5,000	5	5,000
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....	14,389	7	28,250
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	52,356	9	73,062
	10a Land, buildings, and equipment: cost basis .....	10a 4,533,117		
	b Less: accumulated depreciation. Complete Part VI of Schedule D .....	10b 385,358		
	11 Investments—publicly traded securities .....	237,267	10c	4,147,759
	12 Investments—other securities. See Part IV, line 11 .....	139,832	11	102,065
	13 Investments—program-related. See Part IV, line 11 .....		12	
	14 Intangible assets .....		13	
	15 Other assets. See Part IV, line 11 .....	24,480	14	27,158
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	11,707,193	15	17,794,346	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	1,253,931	16	855,681
	18 Grants payable .....		17	3,998,801
	19 Deferred revenue .....		18	
	20 Tax-exempt bond liabilities .....		19	
	21 Escrow account liability. Complete Part IV of Schedule D .....		20	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		21	
	23 Secured mortgages and notes payable to unrelated third parties .....		22	
	24 Unsecured notes and loans payable .....		23	
	25 Other liabilities. Complete Part X of Schedule D .....		24	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	1,253,931	25	4,854,482
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	
	27 Unrestricted net assets .....	4,836,307	27	6,453,587
	28 Temporarily restricted net assets .....	5,616,955	28	6,486,277
	29 Permanently restricted net assets .....		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances</b> .....	10,453,262	33	12,939,864
34 <b>Total liabilities and net assets/fund balances</b> .....	11,707,193	34	17,794,346	

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....
- b Were the organization's financial statements audited by an independent accountant? .....
- c If "Yes" to lines 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? .....
- 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? .....
- b If "Yes," did the organization undergo the required audit or audits? .....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		



**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9,316,341	48,509,833	42,652,636	60,611,813	75,884,946	236,975,569
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b> Total. Add lines 1-3	9,316,341	48,509,833	42,652,636	60,611,813	75,884,946	236,975,569
<b>5</b> 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)						
<b>6</b> Public support. Subtract line 5 from line 4						236,975,569

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	9,316,341	48,509,833	42,652,636	60,611,813	75,884,946	236,975,569
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,923	2,938	1,165	1,746	3,266	13,038
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11</b> Total support. Add lines 7 through 10						236,988,607
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	99.9945 %
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	%
<b>16a</b> 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
<b>b</b> 33 1/3 % support test—2007. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>17a</b> 10%-facts-and-circumstances test—2008. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>b</b> 10%-facts-and-circumstances test—2007. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>18</b> Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>



**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1-5						
<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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> 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</b> Total support. (Add lines 9, 10c, 11, and 12.)						
<b>14</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <span style="float: right;">► <input type="checkbox"/></span>						

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

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%
<b>19a</b> 33 1/3 % support tests—2008. 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 stop here. The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>b</b> 33 1/3 % support tests—2007. 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 stop here. The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>20</b> Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions <span style="float: right;">► <input type="checkbox"/></span>		

## Part IV

**Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Attach to Form 990. To be completed by organizations that  
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

Employer identification number

**Islamic Relief USA****95-4453134****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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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 pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06 .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_ \_ \_ \_ \_

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, violations, and enforcement of the conservation easements it holds? ..... ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ \_ \_ \_ \_ \_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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)? ..... ☐ Yes ☐ No

9 In Part XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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 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 accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange programs  
 e ☐ Other \_\_\_\_\_

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

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 Trust, Escrow and Custodial Arrangements. Complete if 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 XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds. Complete if 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
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ☐ \_\_\_\_\_ %  
 b Permanent endowment ☐ \_\_\_\_\_ %  
 c Term endowment ☐ \_\_\_\_\_ %

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

**Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.**

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		1,303,279		1,303,279
b Buildings		2,606,558	30,058	2,576,500
c Leasehold improvements		55,888	29,268	26,620
d Equipment		418,974	246,534	172,440
e Other		148,418	79,498	68,920
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				4,147,759





**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	75,291,731
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	72,752,997
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	2,538,734
4	Net unrealized gains (losses) on investments	4	-52,133
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-52,133
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	2,486,601

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	75,984,687
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-52,133
b	Donated services and use of facilities	2b	10,451
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	-41,682
3	Subtract line 2e from line 1	3	76,026,369
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 XIV)	4b	-734,638
c	Add lines 4a and 4b	4c	-734,638
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part 1, line 12.)	5	75,291,731

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	73,498,086
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	10,451
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	10,451
3	Subtract line 2e from line 1	3	73,487,635
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 XIV)	4b	-734,638
c	Add lines 4a and 4b	4c	-734,638
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	72,752,997

**Part XIV Supplemental Information**

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

<b>Part XI, Line 8 - Reconciliation of Changes - Other</b>			
Direct Costs of Fundraising Events	\$	734,638	
Direct Costs of Fundraising Events	\$	-734,638	
<b>Part XII, Line 4b - Revenue Amounts Included on Return - Other</b>			
Direct Costs of Fundraising Events	\$	-734,638	

## Part XIV Supplemental Information (continued)

Part XIII, Line 4b - Expense Amounts Included on Return - Other \_\_\_\_\_

Direct Costs of Fundraising Events	\$ -734,638
------------------------------------	-------------

**Schedule F**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Statement of Activities Outside the United States**▶ Attach to Form 990. Complete if the organization answered "Yes" to  
Form 990, Part IV, line 14b, line 15, or line 16.

OMB No. 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

**Islamic Relief USA**Employer identification number  
**95-4453134****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 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 For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 in region
East Asia and the Pacific			Program Services	Food/other assistnce	260,090
Europe			Program Services	Food to needy indiv	921,685
Middle East and North Africa			Program Services	Food to needy indiv	6,571,253
South Asia			Program Services	Food to needy indiv	1,557,693
Sub-Saharan Africa			Program Services	Food to needy indiv	2,272,122
Sub-Saharan Africa			Program Services	General assistance	250,000
Sub-Saharan Africa			Program Services	Medical assistance	52,657,447
<b>Totals ... ▶</b>					<b>64,490,290</b>

## 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. Check this box if no one recipient received more than \$5,000. ☐ **Use Schedule F-1 (Form 990) if additional space is needed.**

[illegible]

**2** Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has

provided a section 501(c)(3) equivalency letter

**3 Enter total number of other organizations or entities** . . . .

### Part III

[illegible]



**Part IV** Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any other additional information.

**Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds****Approval Procedure for International Development Projects**

1. IRUSA receives proposals from any of the fundraising partners, but usually from IRW. The International Programs Coordinator receives the proposals first.

2. The IRUSA Project Approval Committee will review the proposals together and make recommendations on how to proceed:

- Should IRUSA fund the project?

- If so, for how much?

- The proposal needs to be rewritten to better fit current IRUSA funding and/or priority areas.

3. The Project Approval Committee consists of: the CEO, Controller, Communications Manager, International Programs Representative.

4. Once the above questions have been answered, a list of recommended projects will be submitted to the Board of Directors.

5. IRUSA Board of Directors will review the proposals and recommendations from the Project Approval Committee.

6. IRUSA Board members will discuss, inquire, and make decisions on the recommended list and proposals, keeping in mind the mission, values and strategy. The result will be a final list of approved projects with approved budgets, which will be communicated to the senior management of IRUSA.

7. International Programs Coordinator (IPC) will communicate with staff at IRW of the approved programs and budgets.

8. IRW will prepare the grant agreement which includes reporting and payment schedules.

Continues on Schedule O.

**SCHEDULE G**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information Regarding  
Fundraising or Gaming Activities**▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17,  
18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

**2008**Open To Public  
Inspection

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations e ☐ Solicitation of non-government grants  
b ☒ Email solicitations f ☐ Solicitation of government grants  
c ☐ Phone solicitations g ☒ Special fundraising events  
d ☒ In-person solicitations

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Diana Sufian	Program		X	51,881,160	420,000	51,461,160
<b>Total</b> ▶				51,881,160	420,000	51,461,160

**3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut,  
Dist of Columbia, Florida, Georgia, Illinois, Kansas, Kentucky, Maine, Maryland,  
Massachusetts, Michigan, Minnesota, Mississippi, New Hampshire, New Jersey,  
New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon,  
Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Virginia,  
Washington, West Virginia, Wisconsin

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		Dinner	Dinner	56	(Add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	231,801	149,411	2,534,032	2,915,244
	2	Less: Charitable contributions	223,969	128,395	2,418,983	2,771,347
	3	Gross revenue (line 1 minus line 2)	7,832	21,016	115,049	143,897
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs	2,500	10,200	231,617	244,317
	7	Other direct expenses	4,259	8,354	477,708	490,321
	8	Direct expense summary. Add lines 4 through 7 in column (d)				734,638
	9	Net income summary. Combine lines 3 and 8 in column (d)				-590,741

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes % No	Yes % No	Yes % No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Combine lines 1 and 7 in column (d)				

9 Enter the state(s) in which the organization operates gaming activities:

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

**13** Indicate the percentage of gaming activity operated in:**a** The organization's facility**13a**

%

**b** An outside facility**13b**

%

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a****b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$**c** If "Yes," enter name and address:

Name ▶

Address ▶

**16** Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor**17** Mandatory distributions:**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

**SCHEDULE I  
(Form 990)****Grants and Other Assistance to Organizations,  
Governments, and Individuals in the U.S.**

OMB No. 1545-0047

**2008**Department of the Treasury  
Internal Revenue Service

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.  
 ► Attach to Form 990.

**Open to Public  
Inspection**

Name of the organization

**Islamic Relief USA**  
**Part I General Information on Grants and Assistance**  
 Employer identification number  
**95-4453134**

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

☒ Yes ☐ No

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed. ☐

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section, if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
	UMMA Clinic 711 West Florence Avenue Los Angeles CA 90044	95-4666671	3	50,000				Health Clinic Openin
	St. Mary's Catholic Church 314 Duke Stree Alexandria VA 22314		3	9,500				Shipping costs
	Islamic Shura Council of S. Ca 2115 W Crescent Ave., Ste 255 Anaheim CA 92801	95-4696469	3	10,000				Staffing
	MAS Youth Brooklyn 1933 Bath Ave Brooklyn NY 11214	36-3885457	3	10,000				Program costs
	Islamic Center of Claremont 3619 N. Garey Ave. Claremont CA 91767	95-4609548	3	10,000				Community school
	Cultural Cup Food Bank 537 E Osborn Rd Phoenix AZ 85012	81-0622721	3	7,000				General operations
	IANT Quranic Academy 840 Abrams Road Richardson TX 75081	23-7181345	3	10,000				Technology update
	MAS Quran Institute 9210 S. Oketo Ave. Bridgeview IL 60455	36-3885457	3	10,000				Capital and gen prg
	MAS Boston Society 10 Garfield Ave. Somerville MA 02145	20-1799252	3	10,000				Capital expenses

**2** Enter total number of section 501(c)(3) and government organizations. **28**

**3** Enter total number of other organizations.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

DAA





[illegible]

The estimated 20,000 recipients were served at 19 Day of dignity events nationwide.

**SCHEDULE I-1**  
**(Form 990)**

 Department of the Treasury  
 Internal Revenue Service

**Continuation Sheet for Schedule I (Form 990)**

 ▶ Attach to Form 990 to list additional information for  
 Part II and Part III, Schedule I (Form 990).

OMB No. 1545-0047

**2008**
**Open to Public  
Inspection**

Name of the organization

**Islamic Relief USA**

 Employer identification number  
**95-4453134**
**Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part I.)**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
<b>VISION</b>							
P.O. Box 63732 -- -- -- NJ 07206	75-3077268	3	10,000				Homeless help proj
Elizabeth Foundation for Appr. and Immed. Hel							
500 Grove St., Ste 210 -- -- --							
Herndon VA 20170	54-1961618	3	10,000				Domestic Violence
MAS Social Services Foundation							
3820 Ashburn Blvd., Ste 83 -- -- --							
Sacramento CA 95823	36-4571903	3	10,000				Counseling & health
Sisters Need a Place							
2315 2nd Street N. -- -- -- MN 55412	57-1188655	3	10,000				Staffing
Minneapolis							
Al-Huda Society							
P.O. Box 505752 -- -- -- MA 02150	04-3489394	3	10,000				Training and ESL prg
Chelsea							
Muslim Alliance of Indiana							
125 West South Street -- -- -- IN 46206	20-2397185	3	10,000				Women's Fund
Indianapolis							
Innecity Muslim Action Network							
2744 W. 63rd Street -- -- -- IL 60629	36-4167433	3	10,000				Transitional housir
Chicago							
Muslim Women's Institute for R&D							
1363 Ogden Ave -- -- -- NY 10452	80-0010627	3	10,000				Financial literacy
Bronx							
Darul Arqam School							
8 Thomas St. -- -- -- NJ 08882	22-3826500	3	10,000				High School Program
South River							
Family Support Services of NJ							
265A Route 46 West, Ste 3A5 -- -- -- NJ 07512	20-5668079	3	10,000				Family svc program
Totowa							
Islamic Services Foundation							
3145 Medical Plaza Dr. -- -- -- TX 75044	75-2352043	3	10,000				Tuition/scholarships
Garland							

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

DAA

Schedule I-1 (Form 990) 2008



Schedule I-1 (Form 990) 2008  
**Islamic Relief USA**

**Part II Continuation of Grants and Other Assistance to Individuals in the U.S. (Schedule I (Form 990), Part III.)**

[illegible]

**SCHEDULE L**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Transactions With Interested Persons**

▶ Attach to Form 990 or Form 990-EZ.  
▶ To be completed by organizations that answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047

**2008**Open To Public  
Inspection

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year  
under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

**Part II Loans to and/or From Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Loan to officer		X	5,000	5,000		X	X			X
<b>Total</b>				▶ \$ 5,000						

**Part III Grants or Assistance Benefitting Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No

**SCHEDULE M  
(Form 990)**Department of the Treasury  
Internal Revenue Service**NonCash Contributions**

► To be completed by organizations that answered "Yes"  
on Form 990, Part IV, lines 29 or 30.  
► Attach to Form 990.

OMB No. 1545-0047

**2008****Open To Public  
Inspection**

Name of the organization

**Islamic Relief USA**

Employer identification number

**95-4453134****Part I Types of Property**

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	2	1,832	Market Value
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	18	92,258	Market Comparison
20 Drugs and medical supplies	X	76	51,800,134	Market Comparison/RedBook
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( )				
26 Other ► ( )				
27 Other ► ( )				
28 Other ► ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for  
which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that  
it must hold for at least three years from the date of the initial contribution, and which is not required to be  
used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard  
contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash  
contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,  
describe in Part II.

	Yes	No
30a		X
31		X
32a	X	

**Part II** Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

**Part I, Line 32b - Third Party Used to Process Noncash Contributions**

IRUSA utilizes help of an independent contractor to raise and handle noncash donations. This arrangement is disclosed in Schedule G, Part I.

**Schedule M - Supplemental Information**

The number in column b) represents the number of noncash contributions received by IRUSA based on the organization's recordkeeping.



**SCHEDULE O**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

**Islamic Relief USA**

Employer identification number

**95-4453134****Amended Return Explanation**

The Organization received their 2008 audited financial statements after the original return was filed with the Internal Revenue Service.

**Form 990 - Organization's Mission or Most Significant Activities**

to provide rapid relief in the event of man-made or natural disasters; and to establish development projects in needy areas to help tackle poverty, illiteracy and disease at a local level.

**Form 990, Part I, Line 6**

Volunteers at IRUSA offer their services in countless ways. Volunteers lend a hand on a daily basis with office support at the headquarters where they help with administrative tasks such as filing, data entry, and/or answering the phone in the reception area. Across the nation, volunteers also assist with the Community Development's fundraising events and projects. They help increase public awareness of IRUSA's mission. Volunteers gather annually to work on the domestic program's Day of Dignity, where they help to distribute food and other items to the homeless. Others offer their assistance, as needed, based on their skill sets such as financial analysts, lawyers, medical professionals, PMP (project management professional) certified individuals as well as many others.

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

## Form 990, Part III, Line 4d - All Other Achievements

## DEVELOPMENT PROJECTS

To develop communities, by building community centers and training centers for vocational training, and by developing the skills and abilities of the different communities, both locally and abroad.

Grants and allocations: \$526,641

Program service expense: \$274,586

## ZAKAT AND SADAQA PROJECTS

To provide basic aid, such as food, rent, clothing, and medical supplies to the poor.

Grants and allocation: \$391,748

## EDUCATION AND TRAINING PROJECTS

To provide education and training wherever it is needed, with special emphasis on children and youth.

Grants and allocation: \$225,528

## HEALTH AND NUTRITION PROJECTS

To provide essential healthcare and medicine to poor communities and integrated health programs aimed at caring for children traumatized and injured by armed conflict and crisis; to help people in adapting to their social surroundings; to offer medical aid and care to mothers and children in areas that lack adequate health services.

Grants and allocation: \$147,715

## Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

See attachment - Restated Articles of Incorporation dated October 26, 2008.

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

## Form 990, Part VI, Line 10 - Organization's Process Used to Review Form 990

The Board of Directors delegates the responsibility of reviewing the tax return to an external legal counsel who reviews the return and advises the Board accordingly, prior to submission.

## Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Directors must submit and sign a conflict of interest policy, and disclose any conflict of interest on an annual basis. Directors are obligated to disclose any conflict of interest at the time any transaction is considered where a conflict of interest may be implicated.

## Form 990, Part VI, Line 15a - Compensation Process for Top Official

Compensation of senior management is approved by the IRUSA Board's Membership Committee. The Membership Committee, which is composed entirely of outside Directors reviews recommended compensation levels in light of market and comparability data such as prior job history, competing offers, relevant salary surveys, Form 990 data from similarly situated NGOs, and other comparables, and then approves or adjusts the total compensation and/or individual components thereof. These deliberations are recorded in contemporaneous minutes.

## Form 990, Part VI, Line 15b - Compensation Process for Officers

Compensation of senior management is approved by the IRUSA Board's Membership Committee. The Membership Committee, which is composed entirely of outside Directors reviews recommended compensation levels in light of market and comparability data such as prior job history, competing offers,

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

relevant salary surveys, Form 990 data from similarly situated NGOs, and other comparables, and then approves or adjusts the total compensation and/or individual components thereof. These deliberations are recorded in contemporaneous minutes.

Form 990, Part VI, Line 17 - Other States Where Copy of Return is Filed  
Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Virginia, Washington, West Virginia, Wisconsin

#### Schedule O - Additional Information

Form 990, Part I Line 5, and Part V Line 2a - Number of Employees

Form 990, Part IX, Lines 5 and 7 - Compensation Expense

Employees are considered employees of a outside professional employer organization for tax purposes. Although paid by the professional organization, compensation is reported for purposes of full disclosure. If not for the relationship with the professional employer organization, IRUSA would have reported 59 employees on its W-3.

Schedule I, Part I, Line 2 - Procedures for Monitoring the Use of Domestic Grant Funds (contined)

Grant Applications involving amounts of \$10,000 or less are approved by the Domestic Grant Approval Committee, while Grant Applications involving amounts of more than \$10,000 must be approved by a majority of the Board of Directors.

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

All Domestic Grants are administered by the Domestic Programs Manager, who ensures that domestic grants comply with IRUSA's policies and procedures. The Domestic Programs Manager maintains contact with the Grantee throughout the life of the project to ensure that Grantee submits the required Program and Financial Reports in a timely manner. The Grantee uses IRUSA's Domestic Grant Report Form to submit their reports. The Domestic Programs Manager reviews the reports to confirm that they contain the necessary information.

The Domestic Programs Manager, with assistance from the Finance Department, carefully reviews the Program Reports to ensure that grant funds were used solely for the purposes described in Grantee's Grant Application. If any discrepancy is detected within the Grantee's Program and Financial Reports, the Domestic Programs Manager immediately seeks clarification of such discrepancy from the Grantee. If the Grantee fails to provide an adequate explanation of the discrepancy within thirty (30) days, then the Finance Department invokes IRUSA's contractual right to conduct a comprehensive audit of the grant.

If, at any time during the life of the Grant Agreement, or as a result of the Finance Department's audit of the grant, it is determined by IRUSA that the grant funds have been expended in violation of the terms of the Grant Agreement, the Domestic Programs Manager, with assistance from the Finance Department, immediately sends a written demand to the Grantee for a refund of such amount in full to IRUSA. In addition, IRUSA may invoke its right to withhold any future grants to the Grantee until all issues are addressed.

Schedule F, Part I, Line 2 - Approval Procedure for International Development Projects (continued)

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

9. IPC and controller from IRUSA will review the grant agreements. FSU Coordinator and Accounting staff at IRW will also review the grant agreements.

10. CEOs of IRUSA and IRW will sign the grant agreement.

11. Per schedule agreed upon by IRUSA Finance and IRW Finance, project will receive funds from IRUSA.

12. Per schedule agreed upon by IRUSA IPC and FSU coordinator, reports will be sent semi-annually by the field staff carrying out the funded projects.

13. This is the procedure to be used for both ongoing development projects and seasonal ones.

#### International Emergency Projects Approval Process

1. Within a few hours of an emergency (natural or man made), any member of the Emergency Committee can call a meeting. The Emergency Committee consists of: CEO, Controller, Senior Consultant, International Programs Coordinator, and Communications Manager. Any of these members can send a deputy in their place if they are unable to attend.

2. The purpose of this meeting is to declare the emergency and begin the campaign more quickly.

3. Review the concept paper from IRW (if there is one).

4. The IRUSA Emergency Committee will review the concept paper together and make recommendations on how to proceed:

- Should IRUSA fund the project?

- If so, for how much?

- Does IRUSA have the capacity and mandate to move forward with the relief effort?

5. The IRUSA Board of Directors will vote on and approve the relief effort

Name of the organization

Islamic Relief USA

Employer identification number

95-4453134

based on the recommendation of the Emergency Committee. Funds will be transferred from the Emergency Fund and the Communications Department will begin an official appeal for aid on the IR website and through direct mailers.

6. International Programs Coordinator (IPC) will communicate with staff at IRW of the approved programs and budgets.

7. IRW will prepare the grant agreement, which includes reporting and payment schedules. IPC and controller from IRUSA will review the grant agreements. FSU Coordinator and Accounting staff at IRW will also review the grant agreements.

8. CEOs of IRUSA and IRW will sign the grant agreement.

9. Per agreed upon schedule by IR USA Finance and IRW Finance, project will receive funds from IR USA.

10. Per schedule agreed upon by IRUSA IPC and FSU coordinator, reports will be sent semi-annually by the field staff carrying out the funded projects.

11. At the completion of the program, staff will assess whether to close the program or transfer it to a long-term development program.

## Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Employer identification number**  
95 : 4453134

## Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
88-Wheeler-Foundation-LLC	Real Estate	VA		3,879,779	n/a
P.O. Box 23862					
Alexandria VA 22304					

## Part II

[illegible]



95-4453134

**Part III Identification of Related Organizations Taxable as a Partnership**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispro- portionate alloc.? <input type="checkbox"/>		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

**Part V** **Transactions With Related Organizations**

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		
<b>b</b> Gift, grant, or capital contribution to other organization(s)		
<b>c</b> Gift, grant, or capital contribution from other organization(s)		
<b>d</b> Loans or loan guarantees to or for other organization(s)		
<b>e</b> Loans or loan guarantees by other organization(s)		
<b>f</b> Sale of assets to other organization(s)		
<b>g</b> Purchase of assets from other organization(s)		
<b>h</b> Exchange of assets		
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s)		
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s)		
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s)		
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s)		
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets		
<b>n</b> Sharing of paid employees		
<b>o</b> Reimbursement paid to other organization for expenses		
<b>p</b> Reimbursement paid by other organization for expenses		
<b>q</b> Other transfer of cash or property to other organization(s)		
<b>r</b> Other transfer of cash or property from other organization(s)		

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

## Part VI

[illegible]

Form **4562**  
Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2008**Attachment  
Sequence No. **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

**Islamic Relief USA**

Identifying number

**95-4453134**

Business or activity to which this form relates

**Indirect Depreciation****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	<b>250,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>800,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>21,721</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	<b>85,032</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	<b>106,753</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

DAA

There are no amounts for Page 2

Forms  
**990 / 990-PF****Receivables Due from Officers, Directors,  
Trustees, and Key Employees****2008**

For calendar year 2008, or tax year beginning , and ending

Name

Employer Identification Number

**Islamic Relief USA****95-4453134****Form 990, Part X, Line 5 - Additional Information**

Name of borrower	Title
(1) <b>Loan to officer</b>	<b>Officer</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) <b>5,000</b>				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	<b>5,000</b>	<b>5,000</b>	
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
<b>Totals</b>	<b>5,000</b>	<b>5,000</b>	

## Other Notes and Loans Receivable

Forms

990 / 990-PF

2008

For calendar year 2008, or tax year beginning

, and ending

Name

Employer Identification Number

Islamic Relief USA

95-4453134

## Form 990, Part X, Line 7 - Additional Information

Name of borrower	Relationship to disqualified person
(1) Various - employees	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	14,389	28,250	
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals	14,389	28,250	

A0687238

**State of California**  
**Secretary of State**



I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of 2 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

JAN 28 2009

A handwritten signature in cursive script that reads "Debra Bowen".

DEBRA BOWEN  
Secretary of State

## ISLAMIC RELIEF

**ENDORSED - FILED**  
in the office of the Secretary of State  
of the State of California

## RESTATED ARTICLES OF INCORPORATION

JAN 13 2009

The undersigned certify that:

1. They are the board chairperson and the secretary, respectively, of Islamic Relief, a California corporation.
2. The Articles of Incorporation of this corporation are amended and restated to read as follows:

**Article 1**

The name of the corporation is Islamic Relief USA (the "Corporation").

**Article 2**

This Corporation is a nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes.

**Article 3**

The specific charitable, educational, and religious purposes of the Corporation shall be to alleviate human suffering, provide relief from poverty, facilitate education, promote sustainable socio-economic development, and elevate the standard of living for those in need, regardless of their race, gender, or religious background, all as a practical manifestation and application of the humanitarian values inspired by the Islamic faith, including for example, establishing development projects, schools, hospitals, and clinics, in areas where there is determined to be a need, and to provide relief in the event of man-made or natural disasters.

The Corporation is also organized to promote, encourage, and foster any other similar charitable, educational, and religious activities; to accept, hold, invest, reinvest, and administer any gifts, legacies, bequests, devises, funds, and property of any sort or nature, and to use, expend, or donate the income or principal thereof for, and to devote the same to, the foregoing purposes of the Corporation; and to do any and all lawful acts and things which may be necessary, useful, suitable, or proper for the furtherance or accomplishment of the purposes of the Corporation. All purposes and the activities flowing therefrom shall at all times conform to the requirements of Section 501(c)(3) of the Internal Revenue Code of 1986 (or a successor statute of similar import) (the "Code").

The Corporation shall have no members, as all governing authority shall reside with its Board of Directors.



#### Article 4

4.1 The Corporation is organized exclusively for charitable, educational, and religious purposes within the meaning of Section 501(c)(3) of the Code.

4.2 This Corporation shall hold and may exercise all such powers as may be conferred upon a nonprofit corporation by the laws of the State of California and as may be necessary or expedient for the administration of the affairs and attainment of the purposes of the Corporation. In addition, this Corporation is formed for the purposes of performing all things incidental to, or appropriate in, the achievement of the foregoing specific and primary purposes. However, the Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of the Corporation, and the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

4.3 This Corporation has been formed under the California Nonprofit Public Benefit Corporation Law for the charitable purposes described above, and it shall be nonprofit and nonpartisan. No substantial part of the activities of the Corporation shall consist of lobbying or propaganda, or otherwise attempting to influence legislation, except as provided in Section 501(h) of the Code, and this Corporation shall not participate in or intervene in (including publishing or distributing statements) any political campaign on behalf of or in opposition to any candidate for political office.

#### Article 5

[Intentionally left blank]

#### Article 6

6.1 All property of the Corporation is irrevocably dedicated to the purposes set forth in Article Two and Three above. No part of the net earnings of this Corporation shall inure to the benefit of any of its directors, trustees, officers, private shareholders or members, or to individuals, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 3 above.

6.2 Upon dissolution of the Corporation, all assets of the Corporation shall be distributed in furtherance of religious, charitable, or educational purposes within the meaning of Section 501(c)(3) of the Code, to such organization or organizations organized and operated exclusively for religious, charitable, or educational purposes, that at the time qualify as tax-exempt under Section 501(c)(3) of the Code, as shall be determined by the Corporation's Board of Directors, and in accordance with the Bylaws of the Corporation. Any such asset not so disposed shall be

disposed of by a court of competent jurisdiction in the jurisdiction in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

#### Article 7

In carrying out its purposes, to the extent possible under applicable United States Federal and state law, the Corporation shall comply with and observe Sharia law as interpreted by the Board of Directors.

#### Article 8

8.1 All directors of the Corporation must be elected by the directors of the Corporation then in office in their capacity as directors of the Corporation.

8.2 All directors of the Corporation must fulfill all of the qualification requirements set out in the Corporation's Bylaws.

#### Article 9

These Articles may be amended by the governance procedures set forth from time to time in the Corporation's Bylaws.

3. The foregoing amendment and restatement of Articles of Incorporation has been duly approved by the Corporation's Board of Directors.

4. The Corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Dated: Oct 26 / 08

Y. M. Haddara

Signature of Board Chairperson & President  
Yaser M. Haddara

C. Tobias-Nahi

Signature of Secretary  
Christina Tobias-Nahi



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