

United States



of America

Department of the Treasury
Internal Revenue Service

Date: March 3, 2006

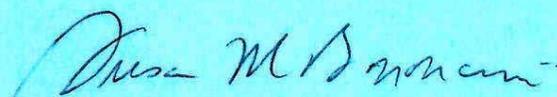
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true copy of the Form 990, Return of Organization Exempt From Income Tax, plus attachments, for Holy Land Foundation for Relief and Development, Employer Identification Number 95-4227517, for tax year 1992, consisting of twenty-one(21) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:


Susan M. Bononcini
Resident Agent-in-Charge
Delegation Order CI - 18

GOVERNMENT
EXHIBIT
HLF Tax - 1
3:04-CR-240-G
U.S. v. HLF, et al.

Return of Organization Exempt From Income Tax

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

1992

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the calendar year 1992, or fiscal year beginning 1992, and ending 19

FILMED
 OCT 15 1993
 710

Please use IRS label or print or type. See Specific Instructions.	B UV 95-4227517 9212 89 03 15 3 IB	IRS /suite	C Employer identification number
	HOLY LAND FOUNDATION FOR RELIEF AND DEVELOPMENT		D State registration number
	PO BOX 832390		E If address changed, check box <input type="checkbox"/>
	RICHARDSON TX 75083		

F Check type of organization—Exempt under section 501(c) (3) (insert number), OR section 4947(a)(1) charitable trust

G If exemption application pending, check box

H(a) Is this a group return filed for affiliates? Yes No

(b) If "Yes," enter the number of affiliates for which this return is filed: _____

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

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) _____

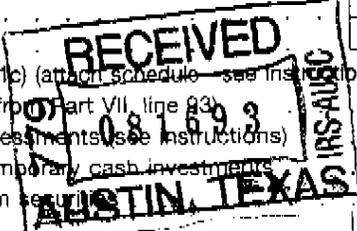
J Accounting method: Cash Accrual
 Other (specify) _____

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: Form 990EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	2070373	
	b Indirect public support	1b		
	c Government grants	1c		
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	1d	2070373	
	2 Program service revenue (from Part VII, line 9a)	2		
	3 Membership dues and assessments (see instructions)	3		
	4 Interest on savings and temporary cash investments	4		
	5 Dividends and interest from securities	5	1093	
	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss)	6c		
7 Other investment income (describe _____)	7			
8a Gross amount from sale of assets other than inventory	(A) Securities	8a		
	(B) Other	8a		
	b Less: cost or other basis and sales expenses	8b		
	c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9 Special fundraising events and activities (attach schedule—see instructions):	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b Less: direct expenses	9b		
	c Net income	9c		
10a Gross sales less returns and allowances		10a		
	b Less: cost of goods sold	10b		
	c Gross profit or (loss) (attach schedule)	10c		
11 Other revenue (from Part VII, line 103)	11			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	2071466		
Expenses	13 Program services (from line 44, column (B)) (see instructions)	13	1558054	
	14 Management and general (from line 44, column (C)) (see instructions)	14	101514	
	15 Fundraising (from line 44, column (D)) (see instructions)	15	125922	
	16 Payments to affiliates (attach schedule—see instructions)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17	1785470	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	285996		
Net Assets	19 Net assets or fund balances at beginning of year (from line 74, column (A))	19	397436	
	20 Other changes in net assets or fund balances (attach explanation) (0000) = N.C.	20	215	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	683431	



Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)	1478516	1478516		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	18600	4650	9300	4650
26	Other salaries and wages	55084	22593	31400	1091
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	15272	5646	8436	1190
30	Professional fundraising fees				
31	Accounting fees	2400		2400	
32	Legal fees	2988	1494	1494	
33	Supplies	10304	4932	2466	2906
34	Telephone	6811	1703	1703	3405
35	Postage and shipping	46983	7047	7048	32888
36	Occupancy	25411	8894	12706	3811
37	Equipment rental and maintenance	1981	495		1486
38	Printing and publications	40234	8047	2012	30175
39	Travel	27328	6832	6832	13664
40	Conferences, conventions, and meetings	9195		2298	6897
41	Interest	88		88	
42	Depreciation, depletion, etc. (attach schedule)	18447	3689	3690	11068
43	Other expenses (itemize): a SEE	25828	3516	9641	12671
b	ATTACHED STATEMENT				
c					
d					
e					
f					
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	1785470	1558054	101514	125902

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

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
a	SEE ATTACHED STATEMENT (Grants and allocations \$ 1478516)	1558054
b	 (Grants and allocations \$)	
c	 (Grants and allocations \$)	
d	 (Grants and allocations \$)	
e	Other program services (attach schedule) (Grants and allocations \$)	
f	Total (add lines a through e) (should equal line 44, column (B))	1558054

Part IV Balance Sheets

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

		(A) Beginning of year		(B) End of year
Assets				
45	Cash—non-interest-bearing	257396	45	534827
46	Savings and temporary cash investments		46	
47a	Accounts receivable			
	b Less: allowance for doubtful accounts	9500	47c	8050
48a	Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments—securities (attach schedule)	100000	54	91284
55a	Investments—land, buildings, and equipment: basis	86009		
	b Less: accumulated depreciation (attach schedule)	31532	55c	54477
56	Investments—other (attach schedule)		56	
57a	Land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		57c	
58	Other assets (describe ► <u>RENT & TELEPHONE DEPOSITS</u>)	2000	58	2479
59	Total assets (add lines 45 through 58) (must equal line 75)	397436	59	691117
Liabilities				
60	Accounts payable and accrued expenses		60	7686
61	Grants payable		61	
62	Support and revenue designated for future periods (attach schedule)		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64	Mortgages and other notes payable (attach schedule)		64	
65	Other liabilities (describe ►)		65	
66	Total liabilities (add lines 60 through 65)		66	7686
Fund Balances or Net Assets				
Organizations that use fund accounting, check here <input checked="" type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).				
67a	Current unrestricted fund	355811	67a	597422
	b Current restricted fund		67b	
68	Land, buildings, and equipment fund	41625	68	86009
69	Endowment fund		69	
70	Other funds (describe ►)		70	
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75 (see instructions).				
71	Capital stock or trust principal		71	
72	Paid-in or capital surplus		72	
73	Retained earnings or accumulated income		73	
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73: column (A) must equal line 19 and column (B) must equal line 21)	397436	74	683431
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	397436	75	691117

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

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
SHUKRI A BAKER	EXECUTIVE DIR. 50 HOURS	18600	NONE	NONE

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If "Yes," attach schedule (see instructions).

Part VI Other Information

Note: Section 501(c)(3) organizations and section 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

	Yes	No
76 Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.		X
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	N/A	
c At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.		X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or non-exempt organization? (See instructions.)		X
b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter amount of political expenditures, direct or indirect, as described in the instructions. 81a		
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	N/A	
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III. 82b		
83a Did anyone request to see either the organization's annual return or exemption application (or both)?		X
b If "Yes," did the organization comply as described in the instructions? (See General Instruction L.)	N/A	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	N/A	
85a Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)		X
b If "Yes," enter the total amount spent for this purpose. 85b		
86 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 12. 86a		
b Gross receipts, included on line 12, for public use of club facilities (see instructions). 86b		
c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement. See instructions.) 86c		
87 Section 501(c)(12) organizations.—Enter amount of:		
a Gross income received from members or shareholders. 87a		
b Gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b		
88 Public interest law firms.—Attach information described in the instructions.		
89 List the states with which a copy of this return is filed _____		
90 During this tax year did the organization maintain any part of its accounting / tax records on a computerized system?		
91 The books are in care of <u>MUHAMMED H AZAD CPA</u> Telephone no. <u>(214) 692-9292</u> Located at <u>11300 N CENTRAL EXPWY, STE 405, DALLAS, TX</u> ZIP code <u>75243</u>		
92 Section 4947(a)(1) charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. 92		

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

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

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

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	(b) Box number from above

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

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) *Use cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1092706	841822	210275		2144803
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22.	1092706	841822	210275		2144803
24 Line 23 minus line 17.	1092706	841822	210275		2144803
25 Enter 1% of line 23	10927	8418	2102		
26 Organizations described in box 10 or 11:					
a Enter 2% of amount in column (e), line 24					42896
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1988 through 1991 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ▶					NONE

(Continued on page 3)

8

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

- 27** Organizations described in box 12, page 2:
- a** Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:
 (1991) (1990) (1989) (1988)
 - b** Attach a list showing, for 1988 through 1991, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received more during that year than the larger of: **(1)** the amount on line 25 for the year; or **(2)** \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:
 (1991) (1990) (1989) (1988)
- 28** For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1988 through 1991, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See specific instructions.)

Part V Private School Questionnaire
 (To be completed **ONLY** by schools that checked box 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance? (See instructions.)		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75 50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)		

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

Check here **a** If the organization belongs to an affiliated group (see instructions).
Check here **b** If you checked **a** and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
("Expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures (see Part VI-A instructions)	39	
40	Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is—		
	The lobbying nontaxable amount is—		
	Not over \$500,000		20% of the amount on line 40
	Over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000
	Over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000
	Over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000
	Over \$17,000,000		\$1,000,000
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: File Form 4720 if there is an amount on either line 43 or line 44.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45-50 for details.)

	Lobbying Expenditures During 4-Year Averaging Period					
	Calendar year (or fiscal year beginning in) ▶	(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
45	Lobbying nontaxable amount (see instructions)					
46	Lobbying ceiling amount (150% of line 45(e))					
47	Total lobbying expenditures (see instructions)					
48	Grassroots nontaxable amount (see instructions)					
49	Grassroots ceiling amount (150% of line 48(e))					
50	Grassroots lobbying expenditures (see instructions)					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting by organizations that did not complete Part VI-A.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a			
b			
c			
d			
e			
f			
g			
h			
i			

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

THE HOLY LAND FOUNDATION FOR
RELIEF AND DEVELOPMENT

T.Y.E. 12/31/92

T.I.N. 95-4227517

FORM 990

PART II, LINE 42 & PART IV, LINE 55a: DEPREICATION

	COST	METHOD	CUMULATIVE	CURRENT
EQUIPMENT	56,667	MARCS/5	24,934	13,830
MAILING SORTING MACHINE	17,551	MARCS/7	2,507	2,507
FURNISHINGS	9,076	MARCS/7	3,703	1,722
TELEPHONE SYSTEM	2,715	MARCS/7	388	388
TOTALS	86,009		31,532	18,447

SCHEDULE A

PART III, LINE 4: STATEMENT ABOUT ACTIVITIES

SCHOLARSHIPS OR EDUCATIONAL ASSISTANCE DISBURSEMENTS ARE MADE TO THE NEEDY STUDENTS AT VARIOUS LEVELS OF THE EDUCATIONAL SYSTEM IN THE HOLY LANDS BASED UPON THE RECOMMENDATIONS FROM COMMUNITY LEADERS AND CHARITABLE ORGANIZATIONS IN THE AREAS. THE CRITERIA USED FOR SELECTION INCLUDES NEEDS, AREA OF STUDY, PAST PERFORMANCE AND DESIRE.

THE HOLY LAND FOUNDATION FOR
RELIEF AND DEVELOPMENT

T.Y.E. 12/31/92

T.I.N. 95-4227517

FORM 990

PART II, LINE 43, STATEMENT OF FUNCTIONAL EXPENSES

	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUND- RAISING
ADVERTISING	6,084	3,042		3,042
BANK CHARGES	641		641	
CONTRACT LABOR	3,684			3,684
DUES & SUBS.	1,880		1,410	470
PROF. SERVICES	7,313		2,313	5,000
MOVING EXPENSES	3,120		3,120	
PENALTIES	1,208		1,208	
UTILITIES	1,898	474	949	475
TOTALS	25,828	3,516	9,641	12,671

PART III, STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

PROGRAM GRANTS ARE APPROPRIATED TO VARIOUS PROJECTS,
INCLUDING ASSISTANCE TO NON-PROFIT MEDICAL/DENTAL CLINICS,
ORPHANAGES, EDUCATIONAL FACILITIES AND SOCIAL WELFARE
CENTERS AND RELIGIOUS FACILITIES IN THE AREAS OF THE HOLY
LANDS AFFECTED BY WAR AND CIVIL UNREST.

PART IV, LINE 54: INVESTMENTS

INVESTMENT IN MSI LIMITED PARTNERSHIP I

BEGINNING	\$ 100,000
LESS: WITHDRAWALS & DISTRIBUTIONS	8,716
BALANCE AS OF 12/31/92	\$ 91,284

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

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

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

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	(b) Box number from above

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

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1092706	841822	210275		2144803
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	1092706	841822	210275		2144803
24 Line 23 minus line 17	1092706	841822	210275		2144803
25 Enter 1% of line 23	10927	8418	2102		
26 Organizations described in box 10 or 11: a Enter 2% of amount in column (e), line 24					42896
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1988 through 1991 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ▶					None

(Continued on page 3)

15

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

OMB No. 1545-0148
Expires 5-31-95

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)	Name HOLM LAND FOUNDATION FOR RECREATION AND DEVELOPMENT Number and street, (or P.O. box no. if mail is not delivered to street address.) P.O. Box 832390 City, town, or post office, state, and ZIP code. (For a foreign address, see instructions.) PEARSON TEXAS 75083	Employer identification number 954227517 Apt. or suite no.
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Note: Taxpayers who file a corporate income tax return, including Forms 990-C, 990-T, and 1120S, must use Form 7004 to request an extension of time to file.

Partnerships, REMITs, and trusts (except those filing Form 990-T) must use Form 8736 to request an extension of time to file.

1. An extension of time until August 15, 19 93 is requested to file (check only one):

<input type="checkbox"/> Form 706GS(D)	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 3520-A	<input type="checkbox"/> Form 8812
<input type="checkbox"/> Form 706GS(T)	<input type="checkbox"/> Form 990-T (401(a) or 408(a) trust)	<input type="checkbox"/> Form 1042	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8618
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 1043S	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8725
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 1041 (estate) (see instructions)	<input type="checkbox"/> Form 1120-ND (4951 taxes)	<input type="checkbox"/> Form 6229	<input type="checkbox"/> Form 8804

If the organization does not have an office or place of business in the United States, check this box:

2. For calendar year 19____, or other tax year beginning _____ and ending _____
 if this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3. Has an extension of time to file been previously granted for this tax year? Yes No

4. State in detail why you need the extension. AWAITING NECESSARY INFORMATION FROM PREVIOUS ACCOUNTANT TO PREPARE RETURN

5. Attach Form 1041, Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 4721, 8618, 8725, or 8804, or for the tentative tax, less any nonrefundable credits. (See instructions.) \$ _____

6. Attach Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

7. Attach Form 990-BL (substant line 5b from line 5a). Include your payment with this form, or deposit with FTD if amount required. (See instructions.) \$ _____

Signature and Verification

I, the undersigned, declare that I have examined this form, including accompanying schedules, and that the information is true and correct, and that I am authorized to prepare this form.

Signature: Michael H. Boyd Title: CPA Date: 05/14/93

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by the IRS

- WE HAVE approved your application.** Please attach this form to your return. We will mail you a copy of your application. However, we have created a liability for you based from the date of the date of the filing of your return (including any prior extensions) if you are required to be a valid extension of time for elections otherwise required to be made on a timely basis. Please attach this form to your return.
- WE HAVE NOT approved your application.** After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not starting the 30-day grace period.
- We have approved your application because it was filed at or the due date of the return for which an extension was requested.
- Other: _____

051793
CLERK OF PEOPLES
AUSTIN, TEXAS

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name MOHAMMAD H AZAD CPA Number and street, (or P.O. box no. if mail is not delivered to street address.) 11300 N CENTRAL EXPWY Ste 405 City, town, or post office, state, and ZIP code. (For a foreign address, see instructions.) DALLAS TEXAS 75243	Apt. or suite no. 405
----------------------	---	---------------------------------

16

DATE _____

(01) Taxpayer Identification Number _____

(02) Tax Period Ending 9/21/2

(03) _____ Tax Period Ending _____

(04) Form 990

(05) _____ DLN _____

A) First Request for Missing Information

Second Request

_____ B) Received reply dated (06) _____ to our letter dated (07) _____

_____ C) No reply to our letter dated (08) _____

D) Please answer yes, no or N/A to each question.

Apology

_____ E) Wrong form enclosed

_____ F) Requested wrong information

Missing Information

_____ G) Signature _____

_____ H) Form (09) _____ Part(s) (10) _____

_____ I) Form (11) _____ Part(s) (12) _____

_____ J) Form (13) _____ Part(s) (14) _____

K) Schedule A, Part(s), (15) IV, Lines 5-14 includes only one form

_____ L) Schedule A, Part(s), (16) _____

_____ M) Total assets more than \$250,000 - need to file 990

_____ N) Gross Receipts more than \$100,00 - need to file 990

_____ O) 501(c)(3) - need Schedule A

_____ P) 4947(a)(1) - need Schedule A

_____ Q) Schedule A - Part VI (Lobbying Expenditures)

_____ R) Form 990 Part VI, line 80a

(OVER)

- S] Group Exemption Number
 - T] Shows GEN but no list of subordinates attached
 - U] Need separate return for parent
 - V] Group return - need list of Names and EINS of credit union.
 - W] Need answer to line 9 of Part VII (990PF)
 - X] Newspaper Notice
 - Y] No record that you are an Exemption Organization
 - Z] Need a copy of determination letter
 - O] (17)
-
-
-

1] Unable to locate determination letter need to file a Form 1120

Closing Paragraphs

- 2] Please provide information within 30 days.
- 3] \$10 a day penalty - please provide information within 30 days.

Enclosures

- | | |
|--|---|
| <input type="checkbox"/> 4] (20) _____ | <input type="checkbox"/> i] Form 990-PF pages 7/8 |
| <input type="checkbox"/> 5] Notice (21) _____ | <input type="checkbox"/> j] Form 990-PF pages 9/10 |
| <input type="checkbox"/> 6] Publication (22) _____ | <input type="checkbox"/> k] Form 990-PF pages 11/12 |
| <input type="checkbox"/> 7] Form (23) _____ | <input type="checkbox"/> l] Declaration |
| <input checked="" type="checkbox"/> 8] Form 990EZ | |
| <input checked="" type="checkbox"/> 9] Schedule A (Form 990) pages 1/2 | |
| <input type="checkbox"/> a] Schedule A (Form 990) pages 3/4 | |
| <input type="checkbox"/> b] Complete Schedule A (Form 990) | |
| <input type="checkbox"/> c] Form 990 pages 1/2 | |
| <input type="checkbox"/> d] Form 990 pages 3/4 | |
| <input type="checkbox"/> e] Form 990 page 5 | |
| <input type="checkbox"/> f] Form 990-PF pages 1/2 | |
| <input type="checkbox"/> g] Form 990-PF pages 3/4 | |
| <input type="checkbox"/> h] Form 990-PF pages 5/6 | |



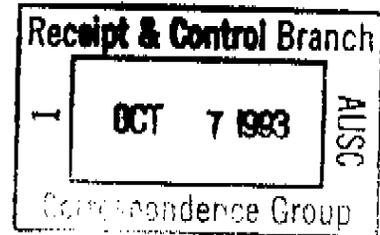
Department of the Treasury
Internal Revenue Service

AUSTIN, TX 73301

In reply refer to: 1831508308
Sep. 14, 1993 LTR 1176AU
95-4227517 9212 67 000

02042

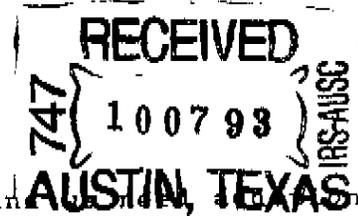
HOLY LAND FOUNDATION FOR RELIEF AND
DEVELOPMENT
PO BOX 832390
RICHARDSON TX 75083



100893

Taxpayer Identification Number: 95-4227517
Tax Period(s): Dec. 31, 1992

Form: 990



Dear Taxpayer:

We received the return identified above and find it missing some information. Please provide the information requested below so we can continue processing your return.

So we won't have to send you another request for missing information, be sure to:

- a. answer "yes," "no," or "N/A" (not applicable) to each question in the parts of the enclosed forms we have asked you to complete;
- b. make an entry on each total line (use zero if appropriate);
- c. enter "none" or "N/A" if an entire part does not apply to you. (EXCEPTION: Do not use "N/A" or "Not Applicable" in Part V of Form 990 and Part VII or Form 990PF).

Schedule A, Part(s) IV, Lines 5-14, check one box only.

We consider your return incomplete as long as the information we need is missing. The law provides a penalty of \$10 a day for filing an incomplete return. The maximum penalty may be as much as \$5,000 or five percent of your gross receipts for the year, whichever is less.

To avoid the penalty, please send the information to us within 30 days from the date of this letter. DO NOT SEND a copy of your original return. It does not have the information we need. To help us identify your account, please write your employer identification number on the top of each form you send to us, and include this letter with your reply. We have enclosed an envelope for your convenience.

You must also send a copy of the missing or corrected information (which you are sending to us) to any state that required you to file a copy of your original Form 990.

If you have any questions about this letter, please write us at the address shown on the letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there

14



Department of the Treasury
Internal Revenue Service

1831508308
Sep. 14, 1993 LTR 1176AU
95-4227517 9212 67 000
02043

HOLY LAND FOUNDATION FOR RELIEF AND
DEVELOPMENT
PO BOX 832390
RICHARDSON TX 75083

can help you, but the office at the address shown on this letter is
most familiar with your records.

Whenever you write, please include a copy of this letter, your
telephone number and the best time for us to call in case we need
additional information.

Your Telephone Number () _____ Hours _____

We apologize for any inconvenience we have caused you, and thank you
for your cooperation.

Sincerely yours,

Gary Robinson
Chief, Processing Division

Enclosures:
Copy of this letter
Envelope
Schedule A (Form 990) pages 1/2

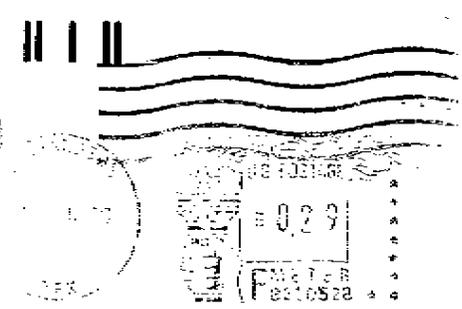
H. L. F.

(Please print)

P.O. Box 832390

RICHARDSON TX 75083

10/07/93



INTERNAL REVENUE SERVICE CENTER
AUSTIN TX 78701

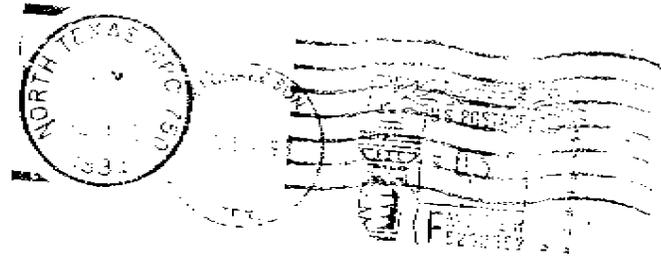
6113AUSC





Holy Land Foundation
For Relief and Development
P.O. BOX 832390
Richardson, TX 75083-2390

EA/16/93



INTERNAL REVENUE SERVICE CENTER
AUSTIN - TX, 73301