

J M & M
10500 LITTLE PATUXENT PARKWAY
SUITE 770
COLUMBIA, MD 21044

NOVEMBER 17, 2025

THE MIDDLE EAST INSTITUTE
1761-1763 N STREET NW
WASHINGTON, DC 20036

THE MIDDLE EAST INSTITUTE:

ENCLOSED ARE THE ORGANIZATION'S 2024 EXEMPT ORGANIZATION
RETURNS.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU
HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY,
PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE
WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO
FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY
NOVEMBER 17, 2025.

FORM 990-T RETURN:

NO AMOUNT IS DUE ON FORM 990-T.

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU
HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY,
PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE
WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO
FURTHER ACTION IS REQUIRED.

COPIES OF ALL THE RETURNS ARE ENCLOSED FOR YOUR FILES. WE
SUGGEST THAT YOU RETAIN THESE COPIES INDEFINITELY.

SINCERELY,



J M & M

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Form 990 header section A-M containing organization name (THE MIDDLE EAST INSTITUTE), EIN (53-0204608), address (1761-1763 N STREET NW, WASHINGTON, DC 20036), and other identifying information.

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include Activities & Governance (mission statement), Revenue (Total revenue: 8,389,421), Expenses (Total expenses: 9,662,479), and Net Assets or Fund Balances (Total assets: 32,659,653).

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.

Signature block section with fields for officer signature (Francisco Ricardo Somarriba), preparer name (Tina Peacher), firm name (JM&M), and address (10500 Little Patuxent Parkway, Suite 770, Columbia, MD 21044).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: TO INCREASE KNOWLEDGE OF THE MIDDLE EAST AMONG CITIZENS OF THE UNITED STATES AND TO PROMOTE A BETTER UNDERSTANDING BETWEEN THE PEOPLE OF THESE TWO AREAS.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 5,185,687. including grants of \$) (Revenue \$ 651,644.) CENTER FOR POLICY STUDIES: MEI EXPERTS RESEARCH AND EXPLORE FOREIGN POLICY ISSUES RELATED TO THE CHALLENGES AND OPPORTUNITIES IN THE MIDDLE EAST. THEY PUBLISH AND COMMUNICATE THEIR FINDINGS THROUGH MEI'S COMMUNICATION CHANNELS AND THE NATIONAL AND INTERNATIONAL MEDIA. THEY REGULARLY BRIEF POLICYMAKERS, US AND FOREIGN DIPLOMATS, AND THE INTERNATIONAL BUSINESS COMMUNITY ON ISSUES IMPACTING THE MIDDLE EAST, AND HAVE ADVISED THE HIGHEST LEVELS OF GOVERNMENT INCLUDING CABINET SECRETARIES AND THE WHITE HOUSE. MEI'S POLICY PROGRAM HAS GROWN ALONG WITH ITS OVERALL FORWARD TRAJECTORY. IN RECENT YEARS, MEI HAS ADDED TRACK II DIPLOMACY, COUNTER TERRORISM, AND OTHER SPECIAL FOCUS AREAS THAT MONITOR ONGOING DEVELOPMENTS IN CRITICAL AREAS. MEI'S TELEVISION STUDIO ENABLES SCHOLARS TO JOIN BROADCAST PROGRAMS FASTER AND MORE

4b (Code:) (Expenses \$ 960,313. including grants of \$) (Revenue \$ 93,023.) CENTER FOR EDUCATION: MEI PROVIDES ACADEMIC AND PROFESSIONAL SERVICES TO CURRENT AND FUTURE GENERATIONS OF MIDDLE EAST ANALYSTS AND ENTHUSIASTS. MEI'S REGIONAL STUDIES PROGRAM PROVIDES AN IN-DEPTH EDUCATIONAL EXPERIENCE TO THOSE SEEKING A GREATER UNDERSTANDING OF THE MIDDLE EAST.

MEI'S LEADERSHIP DEVELOPMENT PROGRAM PROVIDES HANDS-ON TRAINING AND PROFESSIONAL DEVELOPMENT SEMINARS TO TOP UNIVERSITY STUDENTS AND RECENT GRADUATES WHO WORK ALONGSIDE MEI'S STAFF AND SCHOLARS ON RESEARCH PROJECTS, PUBLIC PROGRAMS, DEVELOPMENT INITIATIVES, AND EVENTS.

4c (Code:) (Expenses \$ 864,281. including grants of \$) (Revenue \$ 12,630.) COMMUNICATIONS: THE COMMUNICATIONS DEPARTMENT MANAGES MEI'S MEDIA RELATIONS, WEBSITE CONTENT, SOCIAL MEDIA AND E-MAIL OUTREACH PLATFORMS, AND INSTITUTIONAL BRANDING. IT IS ALSO RESPONSIBLE FOR MULTIMEDIA PRODUCTION, INCLUDING A WEEKLY PODCAST, SHORT INFORMATIONAL VIDEOS, AND PROMOTIONAL ADS, RECORDING AND LIVE-STREAMING PUBLIC EVENTS, AND MANAGING THE IN-HOUSE BROADCASTING STUDIO. IT PROVIDES SERVICES AND TECHNICAL SUPPORT ACROSS ALL OTHER CENTERS AND DEPARTMENTS.

4d Other program services (Describe on Schedule O.) (Expenses \$ 768,251. including grants of \$) (Revenue \$)

4e Total program service expenses 7,778,532.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational activities, financial reporting, and compliance with various tax sections.

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 24		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 24		
2	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?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed DC
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
BAINDU CONTE-HARVEY - 202-785-1141
1761-1763 N STREET NW, WASHINGTON, DC 20036

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAUL ERNEST SALEM SENIOR FELLOW	40.00					X	272,791.	0.	37,621.	
(2) COURTNEY LOBEL CHIEF DEVELOPMENT OFFICER	40.00			X			257,774.	0.	14,430.	
(3) BRIAN KATULIS VICE PRESIDENT, POLICY CENTER	40.00					X	245,200.	0.	13,498.	
(4) SUSAN E. SAXTON INTERIM PRESIDENT/COO	40.00			X			245,736.	0.	8,704.	
(5) KATE SEELYE SENIOR VICE PRESIDENT	40.00			X			226,997.	0.	15,236.	
(6) BAINDU CONTE-HARVEY VP OF FINANCE	40.00			X			223,977.	0.	13,195.	
(7) MIRETTE F. MABROUK PROGRAM DIRECTOR	40.00					X	165,160.	0.	17,818.	
(8) CHARLES LISTER SENIOR FELLOW/PROGRAM DIRECTOR	40.00					X	155,014.	0.	20,275.	
(9) GONUL TOL SENIOR FELLOW/PROGRAM DIRECTOR	40.00					X	151,326.	0.	10,080.	
(10) THOMAS HALVORSEN SECRETARY	40.00			X			82,951.	0.	10,538.	
(11) JOHN ABIZAID CHAIRMAN	3.00	X		X			0.	0.	0.	
(12) MARJORIE ADAMS VICE-CHAIRMAN	1.00	X		X			0.	0.	0.	
(13) PATRICK BARRY DIRECTOR UNTIL SEPTEMBER 2024	1.00	X					0.	0.	0.	
(14) THOMAS CAMPBELL DIRECTOR	1.00	X					0.	0.	0.	
(15) GAIL DADY DIRECTOR	1.00	X					0.	0.	0.	
(16) PAULA DOBRIANSKY DIRECTOR UNTIL MARCH 2024	1.00	X					0.	0.	0.	
(17) ROBERT FARIDI DIRECTOR UNTIL SEPTEMBER 2024	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) NIJAD FARES DIRECTOR UNTIL SEPTEMBER 2024	1.00	X						0.	0.	0.
(19) SAMIA FAROUKI DIRECTOR UNTIL MARCH 2024	1.00	X						0.	0.	0.
(20) JEFFREY FELTMAN DIRECTOR	1.00	X						0.	0.	0.
(21) JOSEPH GEAGEA DIRECTOR	1.00	X						0.	0.	0.
(22) NADA HAMADEH DIRECTOR	1.00	X						0.	0.	0.
(23) BRIAN HENDERSON, VICE CHAIRMAN UNTIL SEPTEMBER 2024	1.00	X		X				0.	0.	0.
(24) GEORGE HOGUET DIRECTOR	1.00	X						0.	0.	0.
(25) KARL HOPKINS DIRECTOR	1.00	X						0.	0.	0.
(26) LOUIS HUGHES DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								2,026,926.	0.	161,395.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,026,926.	0.	161,395.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 14

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
LEIGH BUREAU INTERNATIONAL LLC, 39 DIVISION STREET, BOX 140, SOMERVILLE, NJ WASHINGTON SPEAKERS BUREAU, INC., 2020 PENNSYLVANIA AVENUE, NW, WASHINGTON, DC	SPEAKERS BUREAU	365,000.
FIRAS MAKSAD DBA NEW POLICY ADVISORS, INC. 1937 N EMERSON ST, ARLINGTON, VA 22207	SPEAKERS BUREAU	317,500.
HUNTON ANDREWS KURTH LLP 951 E. BYRD STREET, RICHMOND, VA 23219	CONSULTING	264,064.
NIMROD GOREN 86 DEREKH HAZEYTIM ST., BET ZAIYT, ISRAEL	COMPLIANCE AND POLICY CONSULTING	130,351.
	CONSULTING	130,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 8

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) HUNTER HUNT DIRECTOR	1.00	X						0.	0.	0.
(28) ROBERT JORDAN VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(29) ROBERT KAPLA DIRECTOR	1.00	X						0.	0.	0.
(30) HUDA ALKHAMIS KANOO DIRECTOR UNTIL MARCH 2024	1.00	X						0.	0.	0.
(31) ANNE KEISER DIRECTOR	1.00	X						0.	0.	0.
(32) DEBORAH LEHR DIRECTOR UNTIL MARCH 2024	1.00	X						0.	0.	0.
(33) MICHAEL LEVY DIRECTOR UNTIL SEPTEMBER 2024	1.00	X						0.	0.	0.
(34) WALEED AL MUHAIRI DIRECTOR UNTIL MARCH 2024	1.00	X						0.	0.	0.
(35) JOHN PEARSON DIRECTOR	1.00	X						0.	0.	0.
(36) KERRY PROPPER DIRECTOR AS OF SEPTEMBER 2024	1.00	X						0.	0.	0.
(37) JOMANA AL RASHID DIRECTOR	1.00	X						0.	0.	0.
(38) GEORGE SALEM DIRECTOR UNTIL SEPTEMBER 2024	1.00	X						0.	0.	0.
(39) MAGNUS SCHOLDTZ DIRECTOR UNTIL SEPTEMBER 2024	1.00	X						0.	0.	0.
(40) JOHN SERAFINI DIRECTOR AS OF SEPTEMBER 2024	1.00	X						0.	0.	0.
(41) KEVIN TAWEEL DIRECTOR	1.00	X						0.	0.	0.
(42) TONI VERSTANDIG DIRECTOR	1.00	X						0.	0.	0.
(43) DAVID WELCH DIRECTOR	1.00	X						0.	0.	0.
(44) ROCHDI YOUNSI DIRECTOR	1.00	X						0.	0.	0.
(45) SUSAN ZIADEH DIRECTOR	1.00	X						0.	0.	0.
(46) FADI GHANDOUR DIRECTOR UNTIL APRIL 2024	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	582,767.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	200,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,531,352.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 112,237.				
	h Total. Add lines 1a-1f		7,314,119.				
Program Service Revenue	2 a CENTER FOR POLICY STUDIES	Business Code	611600	517,129.	517,129.		
	b MIDDLE EAST JOURNAL AND PUBLICATI		541800	136,015.	134,515.	1,500.	
	c CENTER FOR EDUCATION		611600	93,023.	93,023.		
	d MEMBERSHIP DUES		900099	12,630.	12,630.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			758,797.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			504,909.		504,909.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	7,440.			
			(ii) Personal				
	b Less: rental expenses	6b		0.			
	c Rental income or (loss)	6c		7,440.			
	d Net rental income or (loss)			7,440.		7,440.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,370,428.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b		1,340,697.			
	c Gain or (loss)	7c		29,731.			
d Net gain or (loss)			29,731.		29,731.		
8 a Gross income from fundraising events (not including \$ 582,767. of contributions reported on line 1c). See Part IV, line 18	8a		67,090.				
			298,149.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-231,059.		-231,059.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS SALES	Business Code	900099	5,484.		5,484.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			5,484.			
12 Total revenue. See instructions			8,389,421.	757,297.	1,500.	316,505.	

Part IX Statement of Functional Expenses

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

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

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 domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,099,539.	890,381.	110,123.	99,035.
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	2,953,623.	2,392,436.	295,362.	265,825.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	178,511.	135,377.	24,221.	18,913.
9 Other employee benefits	216,554.	184,871.	15,116.	16,567.
10 Payroll taxes	314,304.	254,585.	31,432.	28,287.
11 Fees for services (nonemployees):				
a Management				
b Legal	55,102.	44,633.	5,510.	4,959.
c Accounting	154,077.	124,802.	15,408.	13,867.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	8,010.			8,010.
f Investment management fees	50,134.		50,134.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,344,187.	2,045,841.	252,574.	45,772.
12 Advertising and promotion	147,192.	131,018.	16,174.	
13 Office expenses	284,988.	238,188.	46,800.	
14 Information technology	45,647.	40,631.	5,016.	
15 Royalties				
16 Occupancy	190,564.	154,356.	19,057.	17,151.
17 Travel	405,412.	360,862.	44,550.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	394,151.	350,838.	43,313.	
20 Interest	206,574.		206,574.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	418,796.	339,226.	41,878.	37,692.
23 Insurance	83,401.		83,401.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	111,713.	90,487.	11,172.	10,054.
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	9,662,479.	7,778,532.	1,317,815.	566,132.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,129,254.	1	1,011,434.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	843,924.	3	362,259.
	4 Accounts receivable, net	88,296.	4	73,193.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	70,285.	9	37,001.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,827,190.		
	b Less: accumulated depreciation	10b 4,516,408.	13,695,163.	10c 13,310,782.
	11 Investments - publicly traded securities	16,202,182.	11	16,442,142.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,364,886.	15	1,422,842.
16 Total assets. Add lines 1 through 15 (must equal line 33)	33,393,990.	16	32,659,653.	
Liabilities	17 Accounts payable and accrued expenses	503,646.	17	724,776.
	18 Grants payable		18	
	19 Deferred revenue	544,612.	19	200,772.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	4,507,828.	23	4,444,701.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	169,884.	25	0.
	26 Total liabilities. Add lines 17 through 25	5,725,970.	26	5,370,249.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	21,729,991.	27	19,868,250.
	28 Net assets with donor restrictions	5,938,029.	28	7,421,154.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	27,668,020.	32	27,289,404.
33 Total liabilities and net assets/fund balances	33,393,990.	33	32,659,653.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,389,421.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,662,479.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,273,058.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	27,668,020.
5	Net unrealized gains (losses) on investments	5	1,472,094.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-577,652.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	27,289,404.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4561226.	4948643.	5056004.	5507714.	7314119.	27387706.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	4561226.	4948643.	5056004.	5507714.	7314119.	27387706.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1024117.
6 Public support. Subtract line 5 from line 4.						26363589.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	4561226.	4948643.	5056004.	5507714.	7314119.	27387706.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	361,380.	482,426.	476,092.	620,843.	511,849.	2452590.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				11,436.	5,484.	16,920.
11 Total support. Add lines 7 through 10						29857216.
12 Gross receipts from related activities, etc. (see instructions)					12	2,946,874.
13 First 5 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

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	88.30 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	84.11 %
16a 33 1/3% support test - 2024. 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 33 1/3% support test - 2023. 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"/>	
17a 10% -facts-and-circumstances test - 2024. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2023. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2024. 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; 19b 33 1/3% support tests - 2023. 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; 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year. Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

SCHEDULE D
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **THE MIDDLE EAST INSTITUTE** Employer identification number **53-0204608**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax 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 on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | 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, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on 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	5,938,029.	5,178,227.	6,178,009.	5,651,754.	5,083,623.
b Contributions					70,779.
c Net investment earnings, gains, and losses	-1,008,649.	781,117.	-957,152.	586,433.	612,280.
d Grants or scholarships					
e Other expenditures for facilities and programs		21,315.	42,630.	60,178.	114,928.
f Administrative expenses					
g End of year balance	4,929,380.	5,938,029.	5,178,227.	6,178,009.	5,651,754.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment _____ %
 - c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|-------------------------------------|
| (i) Unrelated organizations? | | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		334,115.		334,115.
b Buildings		16,584,080.	3,656,964.	12,927,116.
c Leasehold improvements				
d Equipment		476,811.	472,500.	4,311.
e Other		432,184.	386,944.	45,240.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				13,310,782.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	10,191,320.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,472,094.
b	Donated services and use of facilities	2b	81,790.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	298,149.
e	Add lines 2a through 2d	2e	1,852,033.
3	Subtract line 2e from line 1	3	8,339,287.
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	50,134.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	50,134.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	8,389,421.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	9,992,284.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	81,790.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	298,149.
e	Add lines 2a through 2d	2e	379,939.
3	Subtract line 2e from line 1	3	9,612,345.
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	50,134.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	50,134.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	9,662,479.

Part XIII Supplemental Information

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

PART III, LINE 1A:

THE ORGANIZATION MAINTAINS A COLLECTION OF BOOKS FOR THE PURPOSE OF RESEARCH.

PART III, LINE 4:

MEI PUTS ON SEVERAL ART SHOWS TO EDUCATE THE GENERAL AMERICAN PUBLIC ON THE RICH CULTURE OF THE MIDDLE EAST.

PART V, LINE 4:

MEI MAKES DISTRIBUTIONS FROM INCOME EARNED ON THE ENDOWMENT FUNDS FOR THE ANNUAL AWARD "ISSAM M. FARES AWARD FOR EXCELLENCE", A KEYNOTE SPEAKER AT THE MEI ANNUAL CONFERENCE BANQUET AND AWARD CEREMONY, BANQUET EXPENSES AND LOGISTICAL SUPPORT TO BRING AWARDEES TO WASHINGTON D.C. IN ADDITION TO PROVIDE SUPPORT FOR MEI LIBRARY.

PART X, LINE 2:

MEI BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENT EXPENSES 298,149.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENT EXPENSES 298,149.

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, 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 Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

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

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

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

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

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

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

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

Multiple horizontal lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		ANNUAL BANQUET (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	649,857.		649,857.
	2	Less: Contributions	582,767.		582,767.
	3	Gross income (line 1 minus line 2)	67,090.		67,090.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	7,298.		7,298.
	7	Food and beverages	55,120.		55,120.
	8	Entertainment			
	9	Other direct expenses	235,731.		235,731.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			298,149.
11	Net income summary. Subtract line 10 from line 3, column (d)			-231,059.	

Part III Gaming. Complete if the organization answered "Yes" on 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))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization **THE MIDDLE EAST INSTITUTE** Employer identification number **53-0204608**

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) (Rev. 12-2024)

Part III Supplemental Information

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

THE CHIEF DEVELOPMENT OFFICER RECEIVED A BONUS OF \$20,000 IN RECOGNITION OF HER WORK RAISING FUNDS FOR THE GALA. THE VP OF FINANCE RECEIVED A BONUS OF \$20,000, AND THE SENIOR VICE PRESIDENT RECEIVED A BONUS OF \$8,000, BASED ON PERFORMANCE EVALUATIONS AND EXCEEDING THE METRICS SET OUT FOR THEM.

Multiple horizontal lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **THE MIDDLE EAST INSTITUTE** Employer identification number **53-0204608**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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	4	112,237. FMV	
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				
20	Drugs and medical supplies				
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 V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2024

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Lined area for supplemental information.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization **THE MIDDLE EAST INSTITUTE** Employer identification number **53-0204608**

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
BETTER UNDERSTANDING BETWEEN THE PEOPLE OF THESE TWO AREAS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
FREQUENTLY, ALLOWING MEI TO PROVIDE REAL-TIME COMMENTARY ON BREAKING NEWS, AND TO ENSURE THAT MEI'S BALANCED ANALYSIS REACHES POLICYMAKERS AND THE PUBLIC.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
CENTER FOR ARTS AND CULTURE: SINCE ITS INCEPTION IN 2014, MEI'S ARTS AND CULTURE PROGRAM IN WASHINGTON, D.C. HAS BECOME A DESTINATION FOR AUDIENCES INTERESTED IN THE MIDDLE EAST'S DYNAMIC ARTS SCENE. MEI PROMOTES THE WORK OF ARTISTS, WRITERS AND FILMMAKERS FROM THE REGION, CONNECTING DC AUDIENCES WITH THE MIDDLE EAST'S VIBRANT ARTS AND CULTURE SECTOR.
EXPENSES \$ 768,251. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2:
BOARD MEMBERS TOM CAMPBELL AND GAIL DADY HAVE A BUSINESS RELATIONSHIP.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 FOR MIDDLE EAST INSTITUTE IS REVIEWED BY THE ORGANIZATION'S CFO, CHAIRMAN OF THE AUDIT COMMITTEE, AND THE VP OF FINANCE BEFORE IT IS SIGNED BY THE ORGANIZATION'S CFO AND FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:
BOARD OF DIRECTORS AND EMPLOYEES ARE REQUIRED TO FILL OUT AND SIGN A CONFLICT OF INTEREST FORM ANNUALLY TO DISCLOSE ANY ACTIVITIES OR INTERESTS THAT COULD GIVE RISE TO A CONFLICT. A MEMBER OF THE OPERATIONS TEAM MONITORS COMPLIANCE WITH THIS POLICY.

FORM 990, PART VI, SECTION B, LINE 15:
IN OCTOBER 2024, WE DID A LIGHT REVIEW WITH BENCHMARKING IN OCTOBER. TSNE AND CAREER BLAZERS COMPENSATION AND BENCHMARKING REPORTS. DECISION TO ESTABLISH A COMPENSATION COMMITTEE ON THE BOARD WAS ESTABLISHED.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND MOST RECENT TAX EXEMPT ORGANIZATION DOCUMENTS AVAILABLE UPON REQUEST BY GENERAL PUBLIC, DONORS, GRANTORS, AND ANY INTERESTED PARTY. THE FORM 990 AND FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON OUR WEBSITE.

FORM 990, PART IX, LINE 11G, OTHER FEES:
EDUCATIONAL CONSULTANTS:
PROGRAM SERVICE EXPENSES 23,665.
MANAGEMENT AND GENERAL EXPENSES 2,921.
FUNDRAISING EXPENSES 0.
TOTAL EXPENSES 26,586.

COMMISSIONED WRITERS:
PROGRAM SERVICE EXPENSES 59,507.
MANAGEMENT AND GENERAL EXPENSES 7,347.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) (Rev. 12-2024)

Name of the organization THE MIDDLE EAST INSTITUTE	Employer identification number 53-0204608
--	---

FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	66,854.

TEMPORARY HELP:

PROGRAM SERVICE EXPENSES	134,197.
MANAGEMENT AND GENERAL EXPENSES	16,568.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	150,765.

FELLOWS AND INTERNS:

PROGRAM SERVICE EXPENSES	646,627.
MANAGEMENT AND GENERAL EXPENSES	79,831.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	726,458.

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	1,181,845.
MANAGEMENT AND GENERAL EXPENSES	145,907.
FUNDRAISING EXPENSES	45,772.
TOTAL EXPENSES	1,373,524.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	2,344,187.

FORM 990, PART XII, LINE 2C:
 THE ORGANIZATION DID NOT CHANGE ITS PROCESSES DURING THE YEAR.

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

2024

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

THE MIDDLE EAST INSTITUTE

EIN or SSN

53-0204608

Name and title of officer or person subject to tax

FRANCISCO RICARDO SOMARRIBA CURRENT CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Form type (1a-10a) and Total revenue/tax/amount (1b-10b). Includes checkboxes for each form type and corresponding numerical values.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize JM&M to enter my PIN 20036. ERO firm name. Enter five numbers, but do not enter all zeros.

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54807621044

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2024)

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2024

For calendar year 2024 or other tax year beginning , and ending

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section containing organization name (THE MIDDLE EAST INSTITUTE), address (1761-1763 N STREET NW, WASHINGTON, DC 20036), EIN (53-0204608), and other identifying information.

Form section containing organization type (501(c) corporation), filing status, and other organizational details.

Table for Part I: Total Unrelated Business Taxable Income. Includes rows for total income, deductions, and final taxable income.

Table for Part II: Tax Computation. Includes rows for tax on corporations, trusts, proxy tax, and other tax amounts.

Table for Part III: Tax and Payments. Includes rows for foreign tax credit, other credits, and total tax.

Part III Tax and Payments (continued)			
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		
	541800	\$	2,296.
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	CURRENT CFO	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TINA PEACHER				P01608826
	Firm's name	Firm's EIN		Firm's address	
JM&M	52-1853933		10500 LITTLE PATUXENT PARKWAY, SUITE		
	COLUMBIA, MD 21044		Phone no. 410-884-0220		

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

2024

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization THE MIDDLE EAST INSTITUTE	B Employer identification number 53-0204608
C Unrelated business activity code (see instructions) 541800	D Sequence: 1 of 1

E Describe the unrelated trade or business **ADVERTISING**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11 1,500.	756.	744.
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 1,500.	756.	744.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) SEE STATEMENT 1	14	750.
15 Total deductions. Add lines 1 through 14	15	750.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-6.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-6.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold Enter method of inventory valuation

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach statement)	4	
5 Other costs (attach statement)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11	Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations				6. Deductions directly connected with income in column 5
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income		
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).		
Totals			0.	0.		

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT	1
DESCRIPTION		AMOUNT	
TAX PREP FEES		750.	
TOTAL TO SCHEDULE A, PART II, LINE 14		750.	

990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION	STATEMENT	2	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/23	2,296.	0.	2,296.	2,296.
NOL CARRYOVER AVAILABLE THIS YEAR			2,296.	2,296.

J M & M
10500 LITTLE PATUXENT PARKWAY
SUITE 770
COLUMBIA, MD 21044

NOVEMBER 17, 2025

THE MIDDLE EAST INSTITUTE
1761-1763 N STREET NW
WASHINGTON, DC 20036

THE MIDDLE EAST INSTITUTE:

WE HAVE PREPARED AND ENCLOSED YOUR 2024 DISTRICT OF COLUMBIA RETURN.

DISTRICT OF COLUMBIA FORM D-20 RETURN:

THE DISTRICT OF COLUMBIA FORM D-20 RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED YOUR RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE DCOTR. DO NOT MAIL THE PAPER COPY OF THE RETURN TO DCOTR.

YOUR PAYMENT SHOULD BE MADE AS INSTRUCTED BELOW ON OR BEFORE NOVEMBER 17, 2025.

MAIL A CHECK OR MONEY ORDER FOR \$250.00, PAYABLE TO D.C. TREASURER. WRITE THE ORGANIZATION'S EMPLOYER IDENTIFICATION NUMBER AND TAX TYPE ON THE CHECK OR MONEY ORDER AND MAIL TO:

OFFICE OF TAX AND REVENUE
PO BOX 96166
WASHINGTON, DC 20090-6166

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

J M & M

Instructions

Corporation Franchise Tax

Use the D-20P Payment Voucher to make any payment due on your **D-20** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number (TIN).
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order (US dollars) payable to DC Treasurer.
- Write your TIN, tax period and type of return (D-20) on the payment.
- **Staple your check or money order to the D-20P voucher only.** Do not attach your payment to your the D-20 return.
- Mail the D-20P, **with** but not attached to, your D-20 tax return to:
Office of Tax and Revenue
PO Box 96166
Washington DC 20090-6166

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit MyTax.DC.gov.
- **For electronic filers**, in order to comply with banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (U.S. dollars) or credit card. Please notify this agency if your response changes in the future. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

443331 11-04-24

Detach at perforation before mailing



24020PS11019

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Amount of Payment (dollars)

250 . 00

Taxpayer Identification Number

Tax period ending (MMDDYYYY)

530204608

12312024

Business or Designated Agent Name

THE MIDDLE EAST INSTITUTE

Business mailing address (number, street and suite/apartment number if applicable)

1761-1763 N STREET NW

Business mailing address (number, street and suite/apartment number if applicable)

SOFTWARE DEVELOPER USE ONLY

VENDOR # **1019**

Telephone number of person to contact

20278511

City

WASHINGTON

State

DC

ZIP code + 4

20036

D-20 SUB Corporation Franchise Tax Return



240203S11019

Taxpayer Identification Number (TIN)

530204608

Number of business locations

In DC: 1 Outside DC: 0

SOFTWARE DEVELOPER USE ONLY

VENDOR ID # 1019

Name of corporation

THE MIDDLE EAST INSTITUTE

Tax period ending (MMDDYYYY)

12312024

Mark if: Amended Return

Mark if: Final Return

Mark if: 52-53 week filer

Mark if: Combined Report*
*You must fill in the Designated Agent info below

Mark if: Worldwide**
**Worldwide form must be filed with this return

Mark if: Certified QHTC

Mark if: QHTC located in DC Ballpark TIF Area

Business mailing address #1

1761-1763 N STREET NW

Business mailing address #2

City

WASHINGTON

State

DC

ZIP code+4

20036

Designated Agent Name

Designated Agent TIN

● READ INSTRUCTIONS BEFORE PREPARING RETURN (To allocate non-business items, see instructions.)

Enter dollar amounts only. If amount is zero, leave line blank, if minus, enter amount and fill in space.

GROSS INCOME	1	Gross receipts, minus returns and allowances		1	0	.00
	2	Cost of goods sold (from D-20 Schedule A) and/or operations (attach statement)		2		.00
	3	Gross profit from sales and/or operations Line 1 minus Line 2	Mark if minus	3		.00
	4	Dividends from Form D-20, Schedule B		4		.00
	5	Interest (attach statement)		5		.00
	6	Gross rental income from D-20, Schedule I, Column 3, Line 6		6		.00
	7	Gross royalties (attach statement)		7		.00
	8	(a) Net capital gain (loss) (attach a copy of your federal Schedule D)	Mark if minus	8(a)		.00
		(b) Ordinary gain (loss) from Part II, federal Form 4797 (attach copy)	Mark if minus	8(b)		.00
	9	Capital gains deferred on federal return due to investment in a federal Qualified Opportunity Fund		9		.00
	10	Other income (loss) (attach statement)	Mark if minus	10		.00
11	Total gross income. Add Lines 3 - 10	Mark if minus	11		.00	
DEDUCTIONS	12	Compensation of officers from Form D-20, Schedule C		12		.00
	13	Salaries and wages		13		.00
	14	Repairs		14		.00
	15	Bad debts		15		.00
	16	Rent		16		.00
	17	Taxes From Form D-20, Schedule D		17		.00
	18	(a) Interest payments	.00			
		(b) Minus nondeductible payments to related entities	.00 =	18c		.00
	19	Contributions and/or gifts (attach statement)		19		.00
	20	Amortization (attach a copy of your federal Form 4562)		20		.00
	21	Depreciation (attach a copy of your federal Form 4562) Do not include any additional IRC 179 expenses or IRC 168(k) depreciation)		21		.00
	22	Depletion (attach statement)		22		.00
	23	(a) Enter royalty payments made	.00			
	(b) Minus nondeductible payments to related entities	.00 =	23c		.00	

Taxpayer Name: THE MIDDLE EAST INSTITUT



240203S21019

Taxpayer Identification Number (TIN) 530204608

Enter dollar amounts only

DEDUCTIONS	24	Pension, profit-sharing plans	24		.00	
	25	Capital gains deferred due to DC approved investment in a DC Qualified Opportunity Fund	25		.00	
	26	Other deductions (attach statement)	26		.00	
	27	Total deductions. Add Lines 12-26	27		.00	
	28	Net income Line 11 minus Line 27	28	Mark if minus	0 .00	
	29	(a) Non-business income/state adjustment (attach statement)	29a	Mark if minus	.00	
		(b) Expense related to non-business income (attach statement)	29b		.00	
		(c) 29(a) minus 29(b)	29c	Mark if minus	.00	
	30	Net income subject to apportionment Line 28 minus Line 29(c)	30	Mark if minus	0 .00	
	31	DC apportionment factor from Form D-20, Schedule F, col. 3, Line 5 if Combined Report, from Combined Reporting Schedule 2A, Col. 3 Line 9	31		1.000000	
32	Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor	32	Mark if minus	0 .00		
33	Other income/deductions attributable to DC (attach statement - see instructions)	33	Mark if minus	0 .00		
TAXABLE INCOME	34	Total taxable income <i>before</i> apportioned NOL deduction Line 32 plus or minus Line 33	34	Mark if minus	.00	
	35	Apportioned NOL deduction (Losses occurring in year 2000 and later) * <small>*Losses occurring in tax year 2018 or later are limited to 80%. See instructions.)</small>	35		.00	
	36	Total DC taxable income. Line 34 minus Line 35	36	Mark if minus	.00	
	37	Tax 8.25% of Line 36	37		0 .00	
	38	Minus nonrefundable credits from Schedule UB, Line 9	38		.00	
	39	Total DC gross receipts from Line '4' MTLGR Worksheet STATEMENT 1			.00	
	40	Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M	40		250 .00	
	TAX - PAYMENTS AND CREDITS	41	Payments and refundable credits:			
			(a) Tax paid, if any, with request for an extension of time to file	41a		.00
			(b) Tax paid, if any, with original return if this is an amended return	41b		.00
		(c) 2024 estimated franchise tax payments	41c		.00	
		(d) Refundable credits from Schedule UB, Line 12	41d		.00	
42		If this is an amended 2024 return, enter refund requested with original return.	42		.00	
43		Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.	43		.00	
44		Estimated tax interest (Mark if D-2220 attached)	44		.00	
45		Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. <small>Will this payment come from an account outside of the U.S.? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> See instructions</small>	45		250 .00	
46		Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46		.00	
47	Amount you want to apply to your 2025 estimated franchise tax	47		.00		
48	Amount to be refunded. Line 46 minus Line 47.	48		.00		

Third party designee To authorize another person to discuss this return with OTR, mark here

and enter the name and phone number of that person. See instructions.

Designee's name

Phone number

PLEASE SIGN HERE

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Officer's signature

Title

Date

2027851141

Telephone number of person to contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer)

Date

Firm name

Firm address

Preparer's PTIN P01608826

JM&M

COLUMBIA, MD 2104

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue, mark here. X

Email Address

TPEACHER@JMMCPAFIRM.COM



Taxpayer Name: THE MIDDLE EAST INSTITU
 Taxpayer Identification Number (TIN) 530204608

240203S31019

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year		NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale			
3. Salaries and wages			
4. Other costs per books (attach statement) (Additional federal depreciation and additional IRC § 179 expenses are not allowable.)			
5. Total			
6. Minus: Inventory at end of tax year			
7. Cost of goods sold (Enter here and on D-20, Line 2.)			

Method of inventory valuation:	Total Dividends
	Minus deduction for Subpart F Income.
	Minus deduction for dividends received from wholly-owned subsidiary
	TOTAL (Enter here and on D-20, Line 4.)

Schedule C - Compensation of officers (See specific instructions for Line 12. If more than 3 officers attach additional sheets as needed.)						
Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%		
		%	%	%		
		%	%	%		

TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 12.)

Schedule D - Taxes (See specific instructions for Line 17.)			
EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
		TOTAL (Enter here and on D-20, Line 17.)	

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).		7. Total DC taxable income reported (from D-20, Line 36).	
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 17).		8. Net income apportioned or allocated to outside DC.	0
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1-5.		10. TOTAL of Lines 7, 8 and 9.	0



Taxpayer Name: THE MIDDLE EAST INSTITUT
 Taxpayer Identification Number (TIN) 530204608

240203S41019

Schedule F - DC apportionment factor (See instructions.)

Note: If this is a combined report do not use Schedule F to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.

Round cents to the nearest dollar.

Carry all factors to six decimal places and truncate.

For all businesses other than financial institutions:

	Column 1: TOTAL	Column 2: in DC	Column 3: Factor (Column 2 divided by Column 1)
1. SALES FACTOR: All gross receipts of the business other than gross receipts from non-business income.	. 00		. 00

For Financial Institutions:

2. SALES FACTOR: All gross income of the financial institution other than gross income from non-business income.	. 00		. 00
3. PAYROLL FACTOR: Total compensation paid or accrued by the financial institution.	. 00		. 00
4. SUM OF FACTORS: (For Financial Institutions add Lines 2 and 3 of Column 3)			
5. DC APPORTIONMENT FACTOR: For businesses other than financial institutions enter the number from Line 1, Column 3. Enter on D-20, Line 31 For financial institutions divide Line 4, Column 3 by 2. Enter on D-20, Line 31.			

Schedule G- Balance Sheets

Beginning of Taxable Year

End of Taxable Year

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS				
1. Cash				
2. Trade notes and accounts receivable				
(a) MINUS: Allowance for bad debts				
3. Inventories				
4. Gov't obligations: (a) U.S. and its instrumentalities				
(b) States, subdivisions thereof, etc.				
5. Other current assets (attach statement)				
6. Loans to stockholders				
7. Mortgage and real estate loans				
8. Other investments (attach statement)				
9. Buildings and other fixed depreciable assets				
(a) MINUS: Accumulated depreciation				
10. Depletable assets				
(a) MINUS: Accumulated depletion				
11. Land (net of any amortization)				
12. Intangible assets (amortizable only)				
(a) MINUS: Accumulated amortization				
13. Other assets (attach statement)				
14. TOTAL ASSETS				
LIABILITIES AND CAPITAL				
15. Accounts payable				
16. Mortgages, notes, bonds payable in less than 1 year				
17. Other current liabilities (attach statement)				
18. Loans from stockholders				
19. Mortgages, notes, bonds payable in 1 year or more				
20. Other liabilities (attach statement)				
21. Capital stock: (a) Preferred stock				
(b) Common stock				
22. Paid-in or capital surplus (attach statement)				
23. Retained earnings - Appropriated (attach statement)				
24. Retained earnings - Unappropriated				
25. MINUS: Cost of treasury stock				
26. TOTAL LIABILITIES AND CAPITAL				

Taxpayer Name: THE MIDDLE EAST INSTITUT

Taxpayer Identification Number (TIN) 530204608



240203S51019

Schedule H-1 - Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Table with 4 columns for Schedule H-1 reconciliation. Rows include: 1. Net income per books, 2. Federal income tax, 3. Excess of capital losses over capital gains, 4. Taxable income not recorded on books this year (itemize), 5. Expenses recorded on books this year and not deducted on this return (itemize), 6. TOTAL of Lines 1 through 5, 7. Income recorded on books this year and not included in this return (itemize), 8. Deductions on this tax return and not charged against book income this year (itemize), 9. TOTAL of Lines 7 and 8, 10. Taxable Income.

Schedule H-2 - Analysis of Unappropriated Retained Earnings per Books

Table with 4 columns for Schedule H-2 analysis. Rows include: 1. Balance at beginning of year, 2. Net income per books, 3. Other increases (itemize), 4. TOTAL of Lines 1, 2 and 3, 5. Distributions: (a) Cash, (b) Stock, (c) Property, 6. Other decreases (itemize), 7. TOTAL of Lines 5 and 6, 8. Balance at end of year (Line 4 minus Line 7).

Schedule I - Income from Rent

Table with 6 columns for Schedule I income from rent. Columns: Col. 1: Address of Property, Col. 2: Kind of Property, Col. 3: Gross Amount of Rent, Col. 4: Depreciation* or Amortization (per Federal Form 4562), Col. 5: Repairs (Explain in Sch. I-1), Col. 6: Taxes, Interest and other Expenses* (Explain in Sch. I-1). Rows 1-5 for individual entries, Row 6 for TOTAL.

Enter total of Column 4, 5, and 6 on appropriate deduction lines. *excludes federal depreciation and additional IRC §179 expenses.

Schedule I-1 - Explanation of deductions claimed in Column 5 and 6 of Schedule I.

Table with 6 columns for Schedule I-1 explanation of deductions. Columns: Column No., Explanation, Amount, Column No., Explanation, Amount. Multiple rows for detailed entries.

DC FORM D-20	MINIMUM TAX LIABILITY GROSS RECEIPTS (MTLGR)	STATEMENT	1
1. AMOUNT FROM NUMERATOR OF DC SALES APPORTIONMENT FACTOR FROM SCHEDULE F, LINE 1, COLUMN 2 OF D-20. FINANCIAL INSTITUTIONS MUST USE AMOUNT ON SCHEDULE F, LINE 2, COLUMN 2 OF D-20.			0.
2. ADD THE ADJUSTED BASIS OF PROPERTY (LESS DEPRECIATION) FOR WHICH GAINS REPORTED IN LINE 1			0.
3. ADD NON-BUSINESS INCOME ALLOCATED TO DC REPORTED PER D-20, LINE 33			0.
4. TOTAL GROSS RECEIPTS (ADD LINES 1, 2 AND 3) TOTAL TO D-20, LINE 39			0.

2024 D-20E SUB District of Columbia Corporation Franchise Tax Declaration for Electronic Filing

Tax period ending 12312024

Name of Corporation THE MIDDLE EAST INSTITUTE

Taxpayer Identification Number 530204608

Business Mailing Address 1761-1763 N STREET NW

City WASHINGTON

State DC

ZIP code + 4 20036

PART I - TAX RETURN INFORMATION (Whole dollars only)

PLEASE ENTER WHOLE DOLLAR AMOUNTS

Table with 2 columns: Description and Amount. Rows include Total DC Taxable Income, Total DC Gross Receipts, Net tax, and Total amount Due or Overpayment.

PART II - PAYMENT METHOD Direct Debit [X] Paper Check

For Direct Debit enter the following information:

I authorize the DC government to initiate an electronic funds withdrawal (direct debit) entry to the financial institution indicated in the tax preparation software for payment.

9. Routing Number* *Routing Number must be nine digits and the first two must be 01 through 12 or 21 through 32.

10. Account Number

11 Type of Account Checking Savings

PART III - DECLARATION OF CORPORATION OFFICER

Under penalties of perjury, I declare that the above amounts agree with the amounts shown on the corresponding lines of the electronic portion of the 2024 Corporation Franchise Tax Return.

Officer's Signature

Date

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above corporation return and that the entries on the D-20E are complete and correct to the best of my knowledge.

Mark if also paid preparer

ERO's Signature

Date

P00867078

ERO Taxpayer Identification Number

ERO's Use Only

Firm's name (or yours if self-employed) JM&M

1401 MERCANTILE LANE, STE 440 20774

52-1853933

Address and ZIP Code

EIN

301-636-6001

Phone Number

Under penalties of perjury, I declare that I have examined the above corporation return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, complete.

Paid Preparer Use Only

Preparer's name (type/print) JMM

Preparer's signature

PTIN P01608826

Firm's name JM&M

Firm's address 10500 LITTLE PATUXENT PARKWAY SUITE

Firm's EIN 521853933

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.