** PUBLIC DISCLOSURE COPY **

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047 Open to Public Inspection

AF	or tne	2012 calendar year, or tax year beginning	and ending		
В с	heck if oplicable:	C Name of organization		D Employer identif	ication number
	Address change	UNITED PALESTINIAN APPEAL, INC.			
	Name change	Doing Business As		11-2	2494808
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suit		
	Termin- ated	1330 NEW HAMPSHIRE AVENUE, NW	104	(202	2)659-5007
	Amende return	City, town, or post office, state, and ZIP code	•	G Gross receipts \$	3,716,363.
	Application	WASHINGTON, DC 20030		H(a) Is this a group r	eturn
	pending	F Name and address of principal officer: SALEEM F. ZARU		for affiliates?	Yes X No
		SAME AS C ABOVE		H(b) Are all affiliates in	cluded? Yes No
ΙT	ax-exe	mpt status: X 501(c)(3) 501(c) () ((insert no.) 4947(a))(1) or 52	27 If "No," attach a	a list. (see instructions)
J۷	Vebsite	www.HELPUPA.ORG		H(c) Group exemption	on number
K F	orm of c	organization: X Corporation Trust Association Other	L Yea	ar of formation: 1978	M State of legal domicile: NY
Pa		Summary	•	•	
0	1 E	Briefly describe the organization's mission or most significant activities: ${f TO}$	ALLEVI	ATE THE SUFF	ERING OF
Activities & Governance	Ε	PALESTINIANS; ESPECIALLY THOSE LIVING	IN THE	WEST BANK, G	AZA STRIP
rna	2	Check this box if the organization discontinued its operations or di	sposed of mo	ore than 25% of its net a	ssets.
ove				3	· -
Ğ	4 N	lumber of independent voting members of the governing body (Part VI, line	1b)	4	
S S		otal number of individuals employed in calendar year 2012 (Part V, line 2a)			9
Viţi		otal number of volunteers (estimate if necessary)			9
cţi	7a ⊺	otal unrelated business revenue from Part VIII, column (C), line 12			0.
٨		Net unrelated business taxable income from Form 990-T, line 34		·····	-
		·		Prior Year	Current Year
a	8 (Contributions and grants (Part VIII, line 1h)		1,855,364.	3,626,591.
'n		Program service revenue (Part VIII, line 2g)		0.	
Revenue		nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		101,366.	71,420.
æ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,213.	
		otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 1		1,957,943.	3,698,094.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		827,354.	2,802,939.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	
ű		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-		324,646.	294,548.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
be	b T	otal fundraising expenses (Part IX, column (D), line 25)	,441.		
ũ	17 (Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		237,567.	288,523.
		otal expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,389,567.	3,386,010.
		Revenue less expenses. Subtract line 18 from line 12		568,376.	
let Assets or und Balances				Beginning of Current Year	End of Year
sets	20 T	otal assets (Part X, line 16)		3,596,543.	4,078,374.
ASS d Be		otal liabilities (Part X, line 26)		31,875.	75,958.
Per		Net assets or fund balances. Subtract line 21 from line 20		3,564,668.	4,002,416.
Pa		Signature Block	•		•
Unde	er penalt	ties of perjury, I declare that I have examined this return, including accompanying sche	dules and state	ments, and to the best of m	ny knowledge and belief, it is
true,	correct,	, and complete. Declaration of preparer (other than officer) is based on all information	of which prepar	er has any knowledge.	
		\			
Sigr	,	Signature of officer		Date	
Here		SALEEM F. ZARU, EXECUTIVE DIRECTOR			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid		MARNETTE MYERS		if self-emplo	yed P00853724
Prep	arer	Firm's name FRANK & COMPANY, P.C.		Firm's EIN	54-1156733
Use	Only	Firm's address 1360 BEVERLY ROAD, SUITE 300			
		MCLEAN, VA 22101		Phone no. 7	03-821-0702
May	the IR	S discuss this return with the preparer shown above? (see instructions)		•	X Yes No

Pai	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response to any question in this Part III
1	Briefly describe the organization's mission:
	UNITED PALESTINIAN APPEAL, INC. (UPA) IS A UNITED STATES NON-PROFIT,
	NON-POLITICAL, TAX EXEMPT CHARITY COMMITTED TO PROVIDING SOCIAL SERVICES TO IMPOVERISHED PALESTINIANS RESIDING IN THE WEST BANK, GAZA
	STRIP AND IN LEBANESE REFUGEE CAMPS. FOUNDED IN 1978, UPA HAS
	Did the organization undertake any significant program services during the year which were not listed on
2	
	the prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
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 \$ 2,407,474 • including grants of \$ 2,323,539 •) (Revenue \$)
	HEALTH AND WELFARE - ALL EXPENSES INCURRED FOR MEDIUM AND LONG-TERM
	HEALTH PROJECTS INCLUDING MOBILE CLINICS AND PRIMARY CARE CLINICS. AS
	WELL AS SERVICES INCLUDING: EMERGENCY FOOD DISTRIBUTION, MEDICAL
	VISITS, PHARMACEUTICALS, AND TRAUMA COUNSELING FOR PALESTINIANS IN THE
	WEST BANK, GAZA, AND REFUGEE CAMPS IN THE ARAB COUNTRIES. EXPENSES
	INCURRED ALSO PROVIDE PROJECTS THAT DIRECTLY BENEFIT HANDICAPPED,
	ORPHANED, OR EXTREMELY DEPRIVED CHILDREN THROUGH PROGRAMS CONDUCTED BY
	UPA'S PARTNERS.
4b	(Code:) (Expenses \$ 439,373 • including grants of \$ 366,833 •) (Revenue \$)
710	EDUCATION AND SCHOLARSHIPS - FINANCIAL ASSISTANCE IN THE FORM OF
	UNIVERSITY SCHOLARSHIPS, WORK STUDY OPPORTUNITIES, FELLOWSHIPS AND
	VOCATIONAL TRAINING PROVIDED TO NEEDY PALESTINIAN STUDENTS WHO ARE
	LIVING IN OR INTEND TO RETURN TO PALESTINE.
	(Code:) (Expenses \$ 139,551. including grants of \$ 101,317.) (Revenue \$)
40	COMMUNITY DEVELOPMENT - ALL EXPENSES INCURRED TO REBUILD AND
	REHABILITATE PALESTINIAN COMMUNITY INFRASTRUCTURES; AS WELL AS
	ENVIRONMENTAL AND AGRICULTURAL PROJECTS, AND THE IMPLEMENTATION OF
	MICRO-ENTERPRISE, MICRO-FINANCE AND OTHER PROJECTS THAT STIMULATE
	EMPLOYMENT.
	Otherwise and the Constitution (Deposit to the Order that O.)
4d	Other program services (Describe in Schedule O.) (Expenses \$ 52,988 • including grants of \$ 11,250 •) (Revenue \$)
40	(Expenses \$ 52,988 • including grants of \$ 11,250 •) (Revenue \$) Total program service expenses ▶ 3,039,386 •
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Part IV | Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			,,
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			.,
_	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		Х
•	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		Λ
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			х
7	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I Did the organization receive or hold a conservation easement, including easements to preserve open space,	6		22
7	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	'		
Ü	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for	Ŭ		
•	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			.,
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		^
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		х	
100	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	11f	Λ	
ıza	Schedule D, Parts XI and XII	12a	х	
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	IZa		
D	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization			
	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	Х	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	Х	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
•	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
<u> </u>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		l

Form **990** (2012)

Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
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? If "Yes," complete Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		х
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? If "Yes," complete Schedule L, Part I	25b		х
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X	
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Х
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? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	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)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	- 50		
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		v	
	Note. All Form 990 filers are required to complete Schedule O	38	X	

Form **990** (2012)

20245__1

Part V Statements Regarding Other IRS Filings and Tax Compliance

ta Enter the number reported in Box 3 of Form 1086. Enter 0-if not applicable be their the number of Forms W 26 included in line 1a. Enter 0-if not applicable be the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming gaming ly winnings to prize winners? 2a Enter the number of employees reported on Form W3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return filed for the calendar year ending with or within the year covered by this return filed for the calendar year ending with or within the year covered by this return filed for the calendar year ending with or within they ear covered by this return filed for the calendar year ending with or within they ear covered by this return filed for the calendar year ending with the year covered by this return filed for the calendar year ending with the year filed for the calendar year, did the organization have an explanation in Schedule 0 3b if If Yeas, the sit filed a Form 990 T for this year? If Yho, *provide an explanation in Schedule 0 3b if Yeas, *these the name of the foreign country; be seen instructions for filling requirements for Form TD F 90 22.1, Report of Foreign Bank and Financial accountry. 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5b Did any taxable party notify the organization that that so or is a party to a prohibited tax shelter transaction? 6c Did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductibles of the Approximation that the was or is a party to a prohibited tax shelter transaction? 6c Did the organization that any the organization file form 8886-17 6c Did the organization that was the organization and party for goods and services provided to the payor? 7repairations that many receive doubtible contributions under section 170(c). 8 Different		Check if Schedule O contains a response to any question in this Part V				
b Enter the number of Forms W-2G included in line 1s. Enter 0- if not applicable 1bid we organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to proze winners? 1c					Yes	No
b Enter the number of Forms W.2G included in line 1a. Enter O-1 find applicable ○ Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 2a Enter the number of employees reported on Form W.3, Transmittal of Wage and Tax Statements, filed for the calendary year ending with or within the year covered by this return □ If at least one is reported on line 2a, did the organization file all required federal employment tax returns? □ If at least one is reported on line 2a, did the organization file all required federal employment tax returns? □ If Yes, "has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O □ If Yes, "has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O □ If Yes, "has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O □ If Yes, "has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O □ If Yes, "has it filed a Form 990-T for this year? If "No," provide an explanation in Interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial accountry? □ If Yes, "to line 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction? □ Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction at any time during the tax year? □ Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? □ Did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? □ Organizations that many receive deductible contributions under section 170(c). □ Did the organization receive a payment in excess of \$75 made party as a contribution and party for goods and services provided to the payor? □ Did	1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 5	5		
gambling) winnings to prize winners? 2a Enter the number of employees reported on Form W.3, Transmittal of Wage and Tax Statements, lead for the calendar year ending with or within the year covered by this return b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 7b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 8c Did the organization have unrelated business gross income of \$1,000 or more during the year? 8c Did the organization have unrelated business gross income of \$1,000 or more during the year? 8c Did the organization have unrelated business gross income of \$1,000 or more during the year? 8c Did the organization have unrelated business gross income of \$1,000 or more during the year? 8c Did the organization have unrelated business gross income of \$1,000 or more during the year? 8c Did at any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country; lead and a replantation in Schedule O . 8c Did the organization stay to a prohibited tax shelter transaction at any time during the tax year? 8c Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 8c Dif 'Yes,' to line 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction? 8c Did the organization include with every solicitation and express statement that such contributions or gifts were not tax deductible? 9c Did the organization that may receive deductible contributions under section 170(c). 9c Did the organization that may receive deductible contributions under section 170(c). 9c Did the organization sective a payment in excess of \$75 made party as a contribution and party for goods and services provided to the payor? 9c Did the organization received a contribution of qualified intellectual property, did the organization			1b (Ō		
Enter the number of employees reported on Form W3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return b if at least one is reported on line 2a, did the organization file all required foderal employment tax returns? 2b if at least one is reported on line 2a, did the organization file all required foderal employment tax returns? 2c in the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business goss income of \$1,000 or more during the year? 3a if it "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b if "Yes," the calendar year, did the organization have an interest in, or a signature or other authority over, a financial accountly occurring the country (such as a bank account, securities account, or other financial accountly. 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial accountly. 4b if "Yes," enter the name of the foreign country; In the country of the foreign Bank and Financial Accounts. 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5b if "Yes," did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions. 6c if Yes, if did the organization not tax deductible as charitable contributions. 7c organizations that may receive deductible contributions under section 170(c). 8d bif the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required. 8d bif the organization receive a payment in excess of \$75 made party as a contribution and party for goods and services provided? 7c or	С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	eportable gaming			
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a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? b If "Yes," did the organization notify the donor of the value of the goods or services provided? c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? d If "Yes," indicate the number of Forms 8282 filed during the year e Did the organization, during the year, pay premiums, directly or indirectly, to pay premiums on a personal benefit contract? f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? f If the organization received a contribution of qualified intellectual property, did the organization file a Form 1098-C? 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 9 Sponsoring organization make any taxable distributions under section 4966? b Did the organization make any taxable distributions under section 4966? b Did the organization make any taxable distributions under section 4966? b Did the organization make and capital contributions included on Part VIII, line 12 a Initiation fees and capital contributions included on Part VIII, line 12 a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities b Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 12a Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a	7			OD		
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a Is the organization licensed to issue qualified health plans in more than one state?	b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
		·				
Note: Con the instructions for additional information the appropriation result on Calculula C	а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
Note. See the instructions for additional information the organization must report on Schedule O.		Note. See the instructions for additional information the organization must report on Schedule O.				
b Enter the amount of reserves the organization is required to maintain by the states in which the	b	· · · · · · · · · · · · · · · · · · ·	1			
organization is licensed to issue qualified health plans				-		
c Enter the amount of reserves on hand			13c			77
						X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b Form 990 (20	b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule	e U		000	(2012)

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 in Schedule O. See instructions.

	Check if Schedule O contains a response to any question in this Part VI			X
Sec	tion 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	<u>'</u>		
	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 in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent	<u> </u>		
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?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		Х
7a		l _		,,
	more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	l		
_	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		v	
	The governing body?	8a	X	
	Each committee with authority to act on behalf of the governing body?	8b	Λ	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	9		х
202	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		22
<u> </u>	tion b. 1 oncies (mis section b requests information about policies not required by the internal nevenue code.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	163	X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	100		
~	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?	11a	Х	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
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?			
	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			37
_	taxable entity during the year?	16a		Х
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	40:		
200	exempt status with respect to such arrangements? tion C. Disclosure	16b		l
	List the states with which a copy of this Form 990 is required to be filed ►AL , AK , AZ , AR , CA , CT , CO , FL , GA	тн	TT.	ΚS
17 18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)			, 100
10	for public inspection. Indicate how you made these available. Check all that apply.	avallal	vi C	
	X Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, ar	ıd finə	ncial	
.5	statements available to the public during the tax year.	iu iiiiai	ioidi	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	tion:	•	
	UNITED PALESTINIAN APPEAL, INC 202-659-5007			
	1330 NEW HAMPSHIRE AVENUE, N.W., SUITE 104, WASHINGTON, DC 200	36		
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question 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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organiz (A)	(B)			(D)	(E)	(F)				
Name and Title	Average		(C) Position		Reportable	Reportable	Estimated			
Name and Title	hours per	(do not check more than one box, unless person is both an		compensation	compensation	amount of				
	week	offi				or/trus		from	from related	other
	(list any	or director				the	organizations	compensation		
	hours for	ordir	ao			ated		organization	(W-2/1099-MISC)	from the
	related	rstee	truste		g ₂	bens		(W-2/1099-MISC)		organization
	organizations below	ual tri	tional		ploye	t com	_			and related organizations
	line)	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			Organizations
(1) GEORGE SALEM	2.00	 -	Ι-							
TREASURER		x		Х				0.	0.	0.
(2) ISAM SALAH	4.00									
SECRETARY		X		Х				0.	0.	0.
(3) DR. MOHAMMAD TARBUSH	1.00									
CHAIRMAN		Х						0.	0.	0.
(4) AFAF NASR AJLOUNY	1.00									
DIRECTOR		Х						0.	0.	0.
(5) MAHA FREIJ	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(6) DR. NAJAT KHELIL	1.00	┨								
DIRECTOR	1 00	Х						0.	0.	0.
(7) G.F. JOEY MUSMAR	1.00	↓								
DIRECTOR	40.00	Х						0.	0.	0.
(8) SALEEM ZARU	40.00	1		,,				01 075		6 000
EXECUTIVE DIRECTOR		-		Х				91,875.	0.	6,000.
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Form **990** (2012)

Form 990 (2012)	UNITED PA									11-2	<u>494</u>	<u>808</u>	Р	age 8
Part VII Section	n A. Officers, Directors, Trus	tees, Key Em	ploy	ees	, and	d Hi	ghe	st C	Compensated Employe	es (continued)				
	(A) Name and title Average hours per week				Pos heck ss pe	c) ition more rson i		one h an	(D) Reportable	(E) Reportable compensation from related		(F) Estimate amount of		of
		(list any hours for related organizations below line) line) (list any hours for related organizations below line)								compensatio from the organization and related organizations		e tion ted		
	ontinuation sheets to Part V								91,875.		0.		6,0	0
	nes 1b and 1c)of individuals (including but r							no re	91,875. eceived more than \$100	0,000 of reportab	0 . le		6,0	00
compensation	n from the organization												Yes	No
•	ization list any former officer, es." complete Schedule J for s	,		,	•	•		,	highest compensated e	. ,		3		Х
	dual listed on line 1a, is the su		le co	omp	ensa	ation	n and	d otl	her compensation from			4		Х
5 Did any perso	on listed on line 1a receive or a the organization? If "Yes," com	accrue compe	nsat	ion f	rom	any	unr/	elat	ted organization or indiv			5		Х
Section B. Indepe	endent Contractors											•		
	s table for your five highest co ion. Report compensation for								n the organization's tax		npens			
	(A) (B) Name and business address NONE Description of services						C	ompe		n				
	of independent contractors (compensation from the organi	-	ot lii	mite	d to		se lis	stec	d above) who received n	nore than			000	
												Form	<u>990</u> (2012

Pa	rt V			nue		•		_	
			Check if Schedule O conta	ains a response	to any question				
						(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
Program Service Contributions, Gifts, Grants Revenue and Other Similar Amounts	2	b c d e f	Federated campaigns Membership dues Fundraising events Related organizations Government grants (contributi All other contributions, gifts, grant similar amounts not included abov Noncash contributions included in lines Total. Add lines 1a-1f	1b	23,953. 602,638. 501,941. Business Code	3,626,591.	Tevenue	revenue	513, 01 514
Progr R			All other program service reve Total. Add lines 2a-2f	nue					
	3 4 5		Investment income (including other similar amounts) Income from investment of tax Royalties	dividends, intere	est, and	70,305.			70,305.
		b c	Gross rents Less: rental expenses Rental income or (loss)	(i) Real	(ii) Personal				
	7	a b	Net rental income or (loss) Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses	(i) Securities 19,384.	(ii) Other				
			Gain or (loss)		•	1 115			4 445
Other Revenue		а	Net gain or (loss)	g events (not of 1c). See		1,115.			1,115.
Othe		b c	Less: direct expenses Net income or (loss) from fund Gross income from gaming ac	b Iraising events	>				
		b	Part IV, line 19 Less: direct expenses Net income or (loss) from gam	a					
	10	a b	Gross sales of inventory, less and allowances Less: cost of goods sold Net income or (loss) from sale:	returns a					
			Miscellaneous Revenue		Business Code				
		a b c	OTHER INCOME		900099	83.	83.		
			All other revenue						
		е	Total. Add lines 11a-11d			83.			
	12		Total revenue. See instructions.			3,698,094.	83.	0.	71,420.

20245__1

Form 990 (2012) UNITED PALEST Part IX Statement of Functional Expenses

sect	ion 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon			mpiete column (A).	
Do	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C)	(D)
	8b, 9b, and 10b of Part VIII.	rotai expenses	expenses	Managèment and general expenses	Fundráising expenses
1	Grants and other assistance to governments and				
	organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the United States. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the	2,802,939.	2,802,939.		
,	United States. See Part IV, lines 15 and 16 Benefits paid to or for members	2,002,939.	2,002,939.		
4 5	Compensation of current officers, directors,				
J	trustees, and key employees	97,875.	42,086.	31,320.	24,469
6	Compensation not included above, to disqualified	2.70.00		02,0201	
Ŭ	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	144,893.	61,086.	47,324.	36,483
8	Pension plan accruals and contributions (include				-
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	12,946.	6,111.	3,859.	2,976
0	Payroll taxes	38,834.	16,499.	12,584.	9,751
1	Fees for services (non-employees):				
а	Management				
b	Legal				
С	Accounting	36,665.		36,665.	
d	Lobbying				
е	· •				
f	Investment management fees				
g	,	05 050	04 550	500	
	column (A) amount, list line 11g expenses on Sch O.)	25,258.	24,758.	500.	FO 110
2	Advertising and promotion	59,147.	15 011	29.	59,118
3	Office expenses	32,197. 10,714.	15,011.	10,466.	6,720
4	Information technology	10,/14.	4,916.	3,267.	2,531
15	Royalties	31,229.	14,327.	9,523.	7,379
6	Occupancy	14,724.	10,747.	3,977.	1,313
7	Travel	14,724.	10,747.	3,3110	
8	Payments of travel or entertainment expenses				
0	for any federal, state, or local public officials Conferences, conventions, and meetings	1,243.			1,243
9		1,210			1,443
20 21	Interest Payments to affiliates				
22	Depreciation, depletion, and amortization	26,442.	12,131.	8,063.	6,248
3	Insurance	- , - -	-, -	2,222	- ,
24	Other expenses. Itemize expenses not covered				
-	above. (List miscellaneous expenses in line 24e. If line				
	24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)				
а	POSTAGE AND SHIPPING	29,360.	24,294.	2,854.	2,212
b	PENALTIES	11,775.		11,775.	
С	BANK CHARGES	9,769.	4,481.	2,977.	2,311
d					
е	All other expenses				
:5	Total functional expenses. Add lines 1 through 24e	3,386,010.	3,039,386.	185,183.	161,441
:6	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 if following SOP 98-2 (ASC 958-720)				

Form 990 (2012) Part X | Balance Sheet

Pa	rt X	Balance Sheet					
		Check if Schedule O contains a response to any	question in this Part	x			
				T	(A)		(B)
					Beginning of year		End of year
	1	Cash - non-interest-bearing			2,786.	1	3,745.
	2	Savings and temporary cash investments			1,058,897.	2	1,251,231.
	3	Pledges and grants receivable, net			0.	3	63,352.
	4	Accounts receivable, net				4	
	5	Loans and other receivables from current and for	•	´ I			
		trustees, key employees, and highest compensa-					
		Part II of Schedule L		Г		5	
	6	Loans and other receivables from other disqualifi	•				
		section 4958(f)(1)), persons described in section		١			
		employers and sponsoring organizations of sections	• • • • • • •				
ς,		employees' beneficiary organizations (see instr).		г		6	
Assets	7	Notes and loans receivable, net		262 617	7	070 017	
As	8	Inventories for sale or use			263,617.		270,017. 174.
	9				12,271.	9	1/4.
	10a	Land, buildings, and equipment: cost or other	470	ر م د			
		basis. Complete Part VI of Schedule D		,686.	200 205		202 102
				,583.	328,385.		303,103.
	11	Investments - publicly traded securities		1,930,387.		2,186,752.	
	12	Investments - other securities. See Part IV, line 1			12		
	13	Investments - program-related. See Part IV, line 1			13		
	14	Intangible assets		200	14	0	
	15	Other assets. See Part IV, line 11			200.	15	0.
	16	Total assets. Add lines 1 through 15 (must equa			3,596,543.	16	4,078,374.
	17	Accounts payable and accrued expenses			12,775.		68,413.
	18	Grants payable	19,100.	18	7,545.		
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
Liabilities	21	Escrow or custodial account liability. Complete P				21	
ij	22	Loans and other payables to current and former					
Lia		key employees, highest compensated employees					
						22	
	23	Secured mortgages and notes payable to unrelate				23	
	24 25	Unsecured notes and loans payable to unrelated		Г		24	
	25	Other liabilities (including federal income tax, pay parties, and other liabilities not included on lines					
						25	
	26	Schedule D Total liabilities. Add lines 17 through 25			31,875.	26	75,958.
	20	Organizations that follow SFAS 117 (ASC 958)			3270731	20	7373301
w		complete lines 27 through 29, and lines 33 and					
če	27	Unrestricted net assets			3,317,057.	27	3,051,349.
Fund Balances	28	Temporarily restricted net assets			247,611.	28	951,067.
Ä	29					29	702,007.0
Ē	23	Organizations that do not follow SFAS 117 (AS	C 958) check here			2.5	
F		and complete lines 30 through 34.	50 930), Check here				
Net Assets or	30	Capital stock or trust principal, or current funds			30		
SSe	31	Paid-in or capital surplus, or land, building, or equ				31	
t A	32	Retained earnings, endowment, accumulated inc				32	
Se	33	Total net assets or fund balances			3,564,668.	33	4,002,416.
	34	Total liabilities and net assets/fund balances			3,596,543.	34	4,078,374.
	1 57				-,,		Form 990 (2012)

Form **990** (2012)

Pa	Reconciliation of Net Assets						
	Check if Schedule O contains a response to any question in this Part XI						
1	Total revenue (must equal Part VIII, column (A), line 12)		3,69				
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,38				
3	Revenue less expenses. Subtract line 2 from line 1	3			84.		
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,56				
5	Net unrealized gains (losses) on investments	5	14	<u>1,9</u>	25.		
6	Donated services and use of facilities	6					
7	Investment expenses	7	-1	6,2	61.		
8	Prior period adjustments	8					
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,						
	column (B))	10	4,00	2,4	<u> 16.</u>		
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response to any question in this Part XII	<u></u>			Ш		
				Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	О.					
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?						
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	a no t					
	separate basis, consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?		2b	X			
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,					
	consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,					
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х			
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	ngle Audit					
	Act and OMB Circular A-133?		. 3a		X		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ired audit			_		
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b		<u> </u>		
			Form	990	(2012)		

SCHEDULE A

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

UNITED PALESTINIAN APPEAL, INC.

Employer identification number 11-2494808

Pa	rt I	Reason	for Public Char	ity Status (All organiz	ations mu	st complet	e this part	.) See inst	ructions.				
The o	organi	zation is not a	a private foundation	because it is: (For lines 1	I through	11, check	only one b	ox.)					
1				s, or association of churc									
2		A school des	cribed in section 17	'0(b)(1)(A)(ii). (Attach Sc	hedule E.)								
3				tal service organization of		in section	170(b)(1)	A)(iii).					
4		•		operated in conjunction					(b)(1)(A)(ii	i). Enter	the hose	oital's nar	ne.
		city, and state	-			•				•			,
5		•		benefit of a college or ur	niversity ov	wned or or	perated by	a governr	mental uni	t describ	ed in		
-		-	(b)(1)(A)(iv). (Comple	-	,	•	,	Ü					
6				ent or governmental unit	t describe	d in sectio	n 170(b)(1)(A)(v).					
7	X			eives a substantial part					or from the	general	nublic d	escribed	in
			b)(1)(A)(vi). (Comple		o ou.pp		9010			90	p a. a. a.		
8				ection 170(b)(1)(A)(vi).	Complete	Part II)							
9	一			eives: (1) more than 33 1			rom contri	hutions m	nemhershii	n fees la	nd aross	s receints	from
				nctions - subject to certa									
			•	axable income (less sect	•	•	•				•		
			509(a)(2). (Complete			x, nom ba	01110000000	loquilou b	y the orga	mzation	untor our	10 00, 10	70.
10				perated exclusively to te	st for nubl	ic safety 9	See sectio	n 509(a)(4	ı)				
11	一	-	-	perated exclusively for the		-			-	out the	nurnos	es of one	or
••		Ü		ations described in section		′ '		,		•			OI .
				organization and comple				.,. 000 000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4)(0). On	COR the i	DOX triat	
		a Type I				nctionally		d	Type	e III - No	n-functio	nally inte	arated
е			•	at the organization is not		•	-		• • •			•	-
·				han one or more publicly									
f				ten determination from t						/(α)(1) Οι	00011011	000(4)(2)	
·			rganization, check th										
g				organization accepted ar									—
9				irectly controls, either al							,	Yes	No
				upported organization?									1
				n described in (i) above?									
				person described in (i) of									
h				about the supported org							[3	<u>,,, </u>	
		r rovido trio it	onewing intermation	about the supported of	garnzanon	(Ο).							
/i)	Nama	of supported	/ii\ EINI	(iii) Type of organization	(iv) Is the c	rganization	(v) Did voi	notify the	(vi) Is	the	(vii) Am	ount of mo	notary
(י)		nization	(ii) Eil (iii) Typo of organization (in col. (i) listed in your organization i					support	niciai y		
urg				45010 01 1110 00011011					Ü.S.	?		опрост	
				(see instructions))	Yes	No	Yes	No	Yes	No			
Гotа	<u> </u>												

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2012

232021 12-04-12

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

(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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")	1061629.	1356972.	5579677.	1855364.	3753370.	13607012.
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	1061629.	1356972.	5579677.	1855364.	3753370.	13607012.
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)						38,145.
6	Public support. Subtract line 5 from line 4.						13568867.
	ction B. Total Support		•				
Cale	ndar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
	Amounts from line 4	1061629.	1356972.	5579677.	1855364.	3753370.	13607012.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar sources	97,961.	45,653.	33,722.	55,828.	70,305.	303,469.
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 IV.)				1,213.	83.	1,296.
11	Total support. Add lines 7 through 10						$\frac{-7-7}{13911777}$
	Gross receipts from related activities,	etc (see instruction	ne)			12	
	First five years. If the Form 990 is for	· ·	,	d fourth or fifth to			
10	organization, check this box and stop	-			•		ightharpoonup
Sec	ction C. Computation of Publ	ic Support Pe	rcentage				
	Public support percentage for 2012 (I			olumn (f))		14	97.54 %
	Public support percentage from 2011					15	96.53 %
	33 1/3% support test - 2012. If the co					L	
100	stop here. The organization qualifies						
h	33 1/3% support test - 2011. If the o						
	and stop here. The organization qual	•		•		,	
170	10% -facts-and-circumstances test						
17 a		•					•
	and if the organization meets the "fac						
	meets the "facts-and-circumstances"						
b	10% -facts-and-circumstances test						
	more, and if the organization meets the		•				
40	organization meets the "facts-and-circ						
18	Private foundation. If the organization	n did not check a	box on line 13, 16a	a, 16b, 1/a, or 17b		and see instruction	

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I 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	iow, piedoc com	oloto i art II.,				
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and		, ,	, ,	` '		.,
membership fees received. (Do not						
include any "unusual grants.")						
2 Gross receipts from admissions,						
merchandise sold or services per-						
formed, or facilities furnished in						
any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that						
are not an unrelated trade or bus-						
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
· · · · ·						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and						
3 received from disqualified persons b Amounts included on lines 2 and 3 received						
from other than disqualified persons that						
exceed the greater of \$5,000 or 1% of the						
amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.) Section B. Total Support						
		#10000	() 0040	(1) 0044	() 0040	(O.T.)
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
dividends, payments received on						
securities loans, rents, royalties						
and income from similar sources						
b Unrelated business taxable income						
(less section 511 taxes) from businesses						
acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in 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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for	the organization's	s first, second, thir	d, fourth, or fifth to	ax year as a sectio	on 501(c)(3) organiz	ation,
check this box and stop here						<u></u>
Section C. Computation of Public					1 1	
15 Public support percentage for 2012 (lin					15	<u>%</u>
16 Public support percentage from 2011					16	%
Section D. Computation of Inves					l l	
17 Investment income percentage for 201					17	%
18 Investment income percentage from 2					18	%
19a 33 1/3% support tests - 2012. If the o	•		•		*	
more than 33 1/3%, check this box an						
b 33 1/3 % support tests - 2011. If the o	•			•	•	
line 18 is not more than 33 1/3%, chec			•		ŭ	
20 Private foundation. If the organization	ı did not check a	box on line 14, 19	a, or 19b, check th	his box and see in	structions	> L

Schedule A

Identification of Excess Contributions Included on Part II, Line 5

2012

** Do Not File **

*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
MOHAMED TABARI TRUST	316,381.	38,145.
Total Excess Contributions to Schedule A. Part II. Line 5		38,145.

** PUBLIC DISCLOSURE COPY **

Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Name of the organization **Employer identification number** UNITED PALESTINIAN APPEAL, 11-2494808 INC. Organization type (check one): Filers of Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. **Special Rules** For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year. contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to

certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	nal space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 100,000.	Person X Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ 104,042.	Person X Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$ 132,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$\(_2,178,337.\)	Person Payroll Noncash X (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- - \$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- - - - - - - - - - - - - - - - - - -	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)

Name of organization **Employer identification number**

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Part II	Noncash Property (see instructions). Use duplicate copies of Par	t II if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
4	PHARMACEUTICALS	_	
			08/21/12
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		 \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
3453 12-2	1-12		90, <u>990-EZ, or 990-PF) (2</u> 01

Schedule B (Form 990, 990-EZ, or 990-PF) (2012) Page 4 Name of organization Employer identification number UNITED PALESTINIAN APPEAL INC. 11-2494808 Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter Part III the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. `from Part I (c) Use of gift (b) Purpose of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

➤ Attach to Form 990. ➤ See separate instructions.

2012
Open to Public Inspection

Name of the organization

UNITED PALESTINIAN APPEAL, INC.

Employer identification number 11 – 2494808

Pai	t I Organizations Maintaining Donor Advised F		s or Accounts. Complete if the
	organization answered "Yes" to Form 990, Part IV, line 6.		•
	, ,	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		_
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in writing	ng that the assets held in donor advis	sed funds
_	are the organization's property, subject to the organization's excl	-	
6	Did the organization inform all grantees, donors, and donor advise		
-	for charitable purposes and not for the benefit of the donor or do		
	impermissible private benefit?	•	
Pai			
1	Purpose(s) of conservation easements held by the organization (or		
	Preservation of land for public use (e.g., recreation or education of land for public use)		storically important land area
	Protection of natural habitat		tified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified of	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
а	Total number of conservation easements		2a
b			l l
С	Number of conservation easements on a certified historic structu	re included in (a)	2c
d	Number of conservation easements included in (c) acquired after	8/17/06, and not on a historic struct	ure
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, release	ed, extinguished, or terminated by the	e organization during the tax
	year ▶		
4	Number of states where property subject to conservation easeme	ent 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 hole		
6	Staff and volunteer hours devoted to monitoring, inspecting, and		
7	Amount of expenses incurred in monitoring, inspecting, and enfo		
8	Does each conservation easement reported on line 2(d) above sa	tisfy the requirements of section 170	
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation e	·	
	include, if applicable, the text of the footnote to the organization's	s financial statements that describes	the organization's accounting for
Do	conservation easements. t III Organizations Maintaining Collections of Ar	t Historical Tracquires or O	Ather Similar Assets
Fai	Complete if the organization answered "Yes" to Form 990,		dilei Silillai Assets.
10	If the organization elected, as permitted under SFAS 116 (ASC 98		ment and balance sheet works of ort
Id	historical treasures, or other similar assets held for public exhibiti		
	the text of the footnote to its financial statements that describes		ance of public service, provide, in Fart Alli,
h	If the organization elected, as permitted under SFAS 116 (ASC 9)		t and halance shoot works of art historical
D			
	treasures, or other similar assets held for public exhibition, educarelating to these items:	ition, or research in furtherance of pu	iblic service, provide the following amounts
	(i) Revenues included in Form 990, Part VIII, line 1		• \$
2	If the organization received or held works of art, historical treasur	es or other similar assets for financia	
2	the following amounts required to be reported under SFAS 116 (A		ai gairi, provide
а	Revenues included in Form 990, Part VIII, line 1		> \$
	, locate meladod in riomi ood, ridit A		

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

Schedule D (Form 990) 2012

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HINTTED	PALESTINIAN	ΔΡΡΕΔΙ.	INC.

	t III Organizations Maintaining C	Collections of A	<u> </u>	reasures. or	Other		ssets/conti		age <u>~</u>
3	Using the organization's acquisition, accessi								
Ū	(check all that apply):	on, and other record	as, check arry or th	c following that i	arc a sigir	moant asc o	i ita concono	ii itoii	13
а	Public exhibition	c	I Dan or ex	change progran	ne				
b	Scholarly research	6							
C	Preservation for future generations	•							
4	Provide a description of the organization's co	alloctions and avala	in how thoy further	the organization	a's oyomn	t nurnoso in	Dart VIII		
5	During the year, did the organization solicit of						rait Aiii.		
3	to be sold to raise funds rather than to be m						Yes		□No
Pai	t IV Escrow and Custodial Arran								<u> </u>
	reported an amount on Form 990, Pa		ete ii tile organizat	ion answered i	63 1010	iii 990, i ait	10, 11116 3, 01		
12	Is the organization an agent, trustee, custod		diany for contribution	one or other acc	ate not inc	hahad			
Ia							Yes		□No
h	on Form 990, Part X? If "Yes," explain the arrangement in Part XIII						1es		⊐ NO
b	ii res, explain the arrangement in Fart Alli	and complete the ic	mowing table.				Amoun		
•	Paginning balance					10	Amoun		
	Beginning balance					1c			
	Additions during the year								
_	Distributions during the year					1e			
f 20	Ending balance	orm 000 Dort V line					Yes	\top	No
								F	
	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete in								
ı uı	Endownient Funds: Complete	The state of the s		(c) Two years		Three years h	ack (e) Fou	r veare	hack
4.	Desiration of wear belongs	(a) Current year	(b) Prior year	(C) TWO years	Dack (a)	Tillee years b	ack (e) rou	years	Dack
	Beginning of year balance			+					—
	Contributions			+					
	Net investment earnings, gains, and losses								
	Grants or scholarships								
е	Other expenditures for facilities								
	and programs			_					
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the cur	rent year end baland	-	(a)) held as:					
	Board designated or quasi-endowment		%						
	Permanent endowment	%							
С	Temporarily restricted endowment	%							
	The percentages in lines 2a, 2b, and 2c shou	•							
3a	Are there endowment funds not in the posse	ession of the organiz	ation that are held	and administere	ed for the	organization	Í		
	by:							Yes	No
	(i) unrelated organizations						3a(i)		—
	(ii) related organizations						3a(ii)		<u> </u>
b	If "Yes" to 3a(ii), are the related organization:						3b		
4	Describe in Part XIII the intended uses of the								
Pai	t VI Land, Buildings, and Equipm	i .	<u> </u>						
	Description of property	(a) Cost or c	1 , ,	st or other		ımulated	(d) Boo	k valu	.e
		basis (investr	, I	s (other)	depre	ciation			
	Land			84,840.		4 5 6 5			40.
	Buildings		2	54,522.		4,567.			55.
	Leasehold improvements			8,163.		3,781.			82.
d	Equipment			88,161.		4,653.			08.
	Other			35,000.	1	4,582.			18.
Total	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, column (B), line	10(c).))	30	<u>კ,1</u>	03.

Schedule D (Form 990) 2012

Scriedule D (Form 990) 2012 ONTIED TABLE			II ZIJIOOO Page
Part VII Investments - Other Securities. See (a) Description of security or category (including name of security)	Form 990, Part X, line (b) Book value	12. (c) Method of valuation: Cost	t or end-of-vear market value
	(b) Dook value	(c) Wethod of Valuation.	tor end-or-year market value
(1) Financial derivatives		+	
(2) Closely-held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E) (F)			
(G)			
(H)			
(1)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related. See	Form 000 Part V line	12	
(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost	t or end-of-vear market value
(1)	(-,	(0,000000000000000000000000000000000000	
(1)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets. See Form 990, Part X, line 1	5.		
	escription		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	15.)		
Part X Other Liabilities. See Form 990, Part X, lir	ne 25.		
1. (a) Description of liability		(b) Book value	
(1) Federal income taxes			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			

Schedule D (Form 990) 2012

Pai	rt XI Reconciliation of Revenue per Audited Financial State	ements With	Revenue per R	eturr	า
1	Total revenue, gains, and other support per audited financial statements			1	3,823,758.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains on investments	2a	141,925.		
b	Donated services and use of facilities	2b			
С	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	141,925.
3	Subtract line 2e from line 1			3	3,681,833.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	16,261.		
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	16,261.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	3,698,094.
Pa	rt XII Reconciliation of Expenses per Audited Financial Stat				
1	Total expenses and losses per audited financial statements			1	3,386,010.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
С	Other losses				
d	(•
е	· · · · · · · · · · · · · · · · · · ·			2e	0.
3	Subtract line 2e from line 1			3	3,386,010.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	3,386,010.

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, 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 X, LINE 2: UPA ACCOUNTS FOR UNCERTAIN TAX POSITIONS UNDER FASB

ASC 740. FASB ASC 740 CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME
TAXES RECOGNIZED IN AN ENTERPRISE'S FINANCIAL STATEMENTS. FASB ASC 740
PRESCRIBES A COMPREHENSIVE MODEL FOR RECOGNIZING, MEASURING, PRESENTING,
AND DISCLOSING IN FINANCIAL STATEMENTS TAX POSITIONS TAKEN OR EXPECTED TO
BE TAKEN ON A TAX RETURN, INCLUDING THE POSITION THAT UPA IS EXEMPT FROM
INCOME TAXES. UPA BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX
POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS

Schedule D (Form 990) 2012

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

➤ Attach to Form 990. ➤ See separate instructions.

OMB No. 1545-0047
2012
Open to Public

Department of the Treasury Internal Revenue Service

ates	2012
	Open to Public Inspection
Employer id	dentification number

Name of the organization	Employer identification number					
UNITED PALESTIN	IIAN APPE	AL, INC.			11-24948	08
Part I General Info	rmation on A	ctivities Ou	tside the United States. Compl	ete if the organ		
to Form 990, Par						
			ds to substantiate the amount of its gr the selection criteria used to award the			Yes No
the grantees engionity is	or the grants or t	assistance, and	the selection entena used to award the	o granto or assi	<u></u>	_ 103 NO
-	cribe in Part V the	e organization's	procedures for monitoring the use of it	s grants and o	ther assistance ou	tside the
United States.	'ha fallaviaa Dad	. I lina O tabla a				
3 Activities per Region. (T	(b) Number of		an be duplicated if additional space is (d) Activities conducted in region	1	vity listed in (d)	(f) Total
()	offices	employees, agents, and	(by type) (e.g., fundraising, program	is a pro	expenditures for and	
	in the region	independent contractors	services, investments, grants to recipients located in the region)		e specific type ce(s) in region	investments
		in region	GRANTS TO RECIPIENTS	HEALTH AND		in region
			LOCATED IN REGION		EVELOPMENT,	
MIDDLE EAST AND			GRANTS TO ORGANIZATIONS AND	EDUCATION A	•	
NORTH AFRICA -	0	1	DONATION OF MEDICAL DRUGS	SPONSORSHIE	S	2,802,939.
						_
						1
3 a Sub-total	0	1				2,802,939.
b Total from continuation		_				
sheets to Part I	0	0				0.
c Totals (add lines 3a and 3b)	0	1				2,802,939.
5 5	A . I N . I		На и с баш Г ашии 000		0-1	(5 000) 0040

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

Schedule F (Form 990) 2012

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. 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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	35,601.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA -	COMMUNITY DEVELOPMENT	5,555.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	8,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	0.		2178337.	MEDICINES	APPRAISAL
		MIDDLE EAST AND NORTH AFRICA -	HEALTH AND WELFARE	8,015.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	7,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	COMMUNITY DEVELOPMENT	50,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
0.5		NORTH AFRICA -	HEALTH AND WELFARE	· · · · · · · · · · · · · · · · · · ·	WIRE TRANSFER	0.		

2	Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt 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

14 0

Schedule	e F (Form 990)	UNITE	D PAPESTINIA	N APPEAL, INC.		11-24	94000		Page 2
Part II	Continuation o	f Grants and Other	Assistance to Organiza	ations or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line	1)	
		(b) IRS code section and EIN (if applicable)	(c) Pagion	(d) Purpose of grant	(e) Amount	(f) Manner of	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			MIDDLE EAST AND						
			NORTH AFRICA -	COMMUNITY DEVELOPMENT	6,492.	WIRE TRANSFER	0.		
			MIDDLE EAST AND						
			NORTH AFRICA -	HEALTH AND WELFARE	6,390.	WIRE TRANSFER	0.		+
			MIDDLE EAST AND NORTH AFRICA -	HEALTH AND WELFARE	17,618.	WIRE TRANSFER	0.		
					,				
			MIDDLE EAST AND						FAIR MARKET
				EDUCATION DEVELOPMENT	0.		260,458.	BOOKS	VALUE
			MIDDLE EAST AND						
			NORTH AFRICA	COMMUNITY DEVELOPMENT	6,000.	WIRE TRANSFER	0.		_
			MIDDLE EAST AND NORTH AFRICA	EDUCATION DEVELOPMENT	25 050	WIRE TRANSFER	0.		
			NORTH AFRICA	EDUCATION DEVELOPMENT	25,050.	WIRE TRANSPER	0.		+

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed. (h) Method of valuation (book, FMV, appraisal, other) (c) Number of (d) Amount of (e) Manner of (f) Amount of (g) Description of (a) Type of grant or assistance (b) Region recipients cash grant cash disbursement non-cash non-cash assistance assistance MIDDLE EAST AND EDUCATION & SCHOLARSHIPS NORTH AFRICA -97 106,375.WIRE TRANSFER 0.

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 Instructions for Form 926)	Yes	X No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to 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 Instructions for Forms 3520 and 3520-A)	Yes	X 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 Instructions for Form 5471)	Yes	X 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 Instructions for Form 8621)	Yes	X 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 Instructions for Form 8865)	Yes	X 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 file Form 5713, International Boycott Report. (see Instructions for Form 5713)	Yes	X No

Schedule F (Form 990) 2012

Page 5

Supplemental Information

Complete this part to 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.

SCHEDULE F, PART I, LINE 2: IN ORDER TO INCREASE TRANSPARENCY AND
OVERSIGHT FOR THE GRANTS, AND INCREASE THE IMPACT OF EVERY DOLLAR SPENT,
UPA IMPLEMENTED THE NEW PROJECT-BASED MODEL. UPA HAD THOSE THAT RECEIVED
GRANTS SUBMIT PROPOSALS FOR PROJECTS AND SIGN A TERMS OF GRANT FOR EACH
PROJECT. IN ORDER TO CREATE MORE TRANSPARENCY AND GET MORE INFORMATION
OUT TO EACH PROJECT GRANT APPLICATION, UPA UPDATED THE APPLICATION TO
INCLUDE NINE SPECIFIC QUESTIONS THAT WOULD BE USED TO EVALUATE THE
APPLICATION, SUCH AS "IS THE PROJECT SUSTAINABLE?" AND "DOES THE PROJECT
BUILD CAPACITY?" THIS MADE IT EASIER TO OBJECTIVELY WEIGH PROJECT GRANT
APPLICATIONS AGAINST EACH OTHER, AND ALL THOSE QUESTIONS WERE INCLUDED IN
THE RUBRIC UPA CREATED. OTHER FACTORS UPA TOOK INTO ACCOUNT WHEN
POSSIBLE, WERE EACH ORGANIZATION'S STRUCTURE AND EFFICIENCY,
RESPONSIVENESS, AND REPORTING QUALITY IF UPA HAD WORKED WITH THEM BEFORE.
SCHEDULE F, PART I, LINE 3: ACCRUAL BASIS
SCHEDULE F, PART III, COL (C): THE NUMBER OF INDIVIDUAL RECIPIENTS

RECEIVING ASSISTANCE IS DETERMINED BY THE NUMBER OF SCHOLARSHIPS THE ORGANIZATION PROVIDED.

SCHEDULE L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Transactions With Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

Open To Public Inspection

Name of the organization

Employer identification number

Name of t	ne organization [JNITED 1	PALESTINIZ	AN A	APPE	AL,	INC.					948		on nu	IIIDei	
Part I	,		ctions (section 5		-						l: 4 <i>6</i>	21				
1	Complete if the		answered "Yes" on				ine 25a or 25t	o, or	Form 990-EZ, F	art V,	line 40	.מכ	(4)	Corro	otod2	
' (a) Na	ame of disqualified	person ((b) Relationship between disqualified person and organization				(c) Description of tran			nsaction			(d) Correcte Yes No		No	
													1	55	NO	
secti	r the amount of tax on 4958r the amount of tax,										▶ \$ ▶ \$					
Part II	Loans to and	d/or From	Interested Pe	rsons	S.											
	•	· ·	answered "Yes" on			, Part	V, line 38a or I	Form	990, Part IV, lin	ne 26;	or if th	ne orga	anizati	on		
		ount on Form !	990, Part X, line 5,		22. Dan to or							(h) Ani	nroved		/	
	a) Name of rested person	with	of loan	fro	m the ization?		e) Original cipal amount	(f) Balance du			(g) In by the stault?		pproved loard or lmittee?		(i) Written greement?	
				То	From					Yes	No	Yes	No	Yes	No	
		-														
Total Part III	☐ Grants or Δs	seistance F	Benefiting Inte	reste	d Pa	reone	> \$									
T di t iii	_		•													
(a) Name of interested person			(b) Relationship between interested person and the organization				(c) Amount of assistance		(d) Type assistar				(e) Purpose of assistance			
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Schedule L (Form 990 or 990-EZ) 2012

Part IV Business Transactions Involving Interested Persons. Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c. (e) Sharing of **(b)** Relationship between interested (d) Description of (a) Name of interested person (c) Amount of organization's person and the organization transaction transaction revenues? No Yes JAMIE SALEM EMPLOYEE IS THE SON 52,874.EMPLOYMENT X G.F. JOEY MUSMAR 16,680.INDEPENDENT BOARD MEMBER IS PAR X Part V **Supplemental Information** Complete this part to provide additional information for responses to questions on Schedule L (see instructions). SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS: (A) NAME OF PERSON: JAMIE SALEM (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: EMPLOYEE IS THE SON OF THE UPA TREASURER (C) AMOUNT OF TRANSACTION \$ 52,874. DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT SHARING OF ORGANIZATION REVENUES? = NO (A) NAME OF PERSON: G.F. JOEY MUSMAR (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: BOARD MEMBER IS PARTNER OF COMPANY PROVIDING ACCOUNTING SERVICES TO UPA (C) AMOUNT OF TRANSACTION \$ 16,680. DESCRIPTION OF TRANSACTION: INDEPENDENT CONTRACTOR ARRANGEMENT (D) (E) SHARING OF ORGANIZATION REVENUES? = NO

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Noncash Contributions

➤ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

➤ Attach to Form 990.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

UNITED PALESTINIAN APPEAL, INC.

Employer identification number 11-2494808

Types of Property (a) (b) (c) (d) Noncash contribution Number of Check if Method of determining contributions or amounts reported on applicable noncash contribution amounts tems contributed Form 990, Part VIII, line 1g Art - Works of art Art - Historical treasures 2 Art - Fractional interests Books and publications 267.300. FAIR MARKET VALUE Clothing and household goods X Cars and other vehicles 6 Boats and planes _____ 7 Intellectual property 8 X 56,304. NYSE FAIR MARKET VAL Securities - Publicly traded 9 Securities - Closely held stock 10 Securities - Partnership, LLC, or trust interests Securities - Miscellaneous 12 13 Qualified conservation contribution -Historic structures 14 Qualified conservation contribution - Other Real estate - Residential 15 Real estate - Commercial 16 17 Real estate - Other Collectibles 18 Food inventory 19 2,178,337. APPRAISAL Drugs and medical supplies X 20 21 Taxidermy 22 Historical artifacts 23 Scientific specimens Archeological artifacts 24 25 Other Other -26 27 Other -28 29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement Yes No 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for Х the entire holding period? 30a **b** If "Yes," describe the arrangement in Part II. Х Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? 31 31 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash Х contributions? 32a **b** If "Yes," describe in Part II. 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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Schedule M (Form 990) (2012)

232142 12-20-12

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Department of the Treasury Internal Revenue Service 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 990-EZ.

2012
Open to Public Inspection

Name of the organization

UNITED PALESTINIAN APPEAL, INC.

Employer identification number 11-2494808

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND IN REFUGEE CAMPS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUPPORTED WIDE-RANGING HUMANITARIAN PROGRAMS THAT CATERED TO NEEDY

PALESTINIANS WITHIN THESE REGIONS. ITS PROGRAMS FALL INTO FOUR MAIN

AREAS: HEALTH CARE, EDUCATION & UNDERGRADUATE SCHOLARSHIPS, CHILD

SPONSORSHIP, AND COMMUNITY DEVELOPMENT.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OUTREACH AND PUBLIC INFORMATION - ALL EXPENSES INCURRED TO EDUCATE THE

GENERAL PUBLIC AND RAISE AWARENESS ABOUT PALESTINIAN HISTORY, LANGUAGE

AND CULTURE.

EXPENSES \$ 52,988. INCLUDING GRANTS OF \$ 11,250. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11: UPA'S TREASURER ON THE BOARD OF

DIRECTORS, EXECUTIVE DIRECTOR, DIRECTOR OF OPERATIONS AND DIRECTOR OF

DEVELOPMENT REVIEW FORM 990 BEFORE IT IS OFFICIALLY FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: THE UPA BOARD OF DIRECTORS

CONSTANTLY MONITOR THE ACTIONS OF EVERYONE CONNECTED WITH UPA TRANSACTIONS

TO ENSURE THAT THERE ARE NO CONFLICT OF INTERESTS. IF A POTENTIAL CONFLICT

WERE TO ARISE; THE BOARD WOULD IMMEDIATELY MEET TO DECIDE WHAT CORRECTIONS

MUST TAKE PLACE. UPA HAS A BOARD APPROVED CONFLICT OF INTEREST POLICY IN

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PLACE WHICH EFFECTIVELY COVERS THESE MATTERS.

Schedule O (Form 990 or 990-EZ) (2012)