Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

A For the 2013 calendar year, or tax year beginning

▶ Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990 and its instructions is at www irs gov/form990

Open to Public Inspection

and ending

В	Check if applicabl	C Name of organization	D Employer identifi	cation number		
	Addre					
H	chang Name			494808		
H	lchang □lnitial	Doing Business As Number and street (or P.0. box if mail is not delivered to street address) Room/s				
H	return □Termir		uite E Telephone numbe (202			
H	—ated □Amen	· ·	G Gross receipts \$	8,869,696.		
H	—lreturn □Applic	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036				
	—Ition pendir		H(a) Is this a group re for subordinates			
		SAME AS C ABOVE	H(b) Are all subordinates in			
_	Tayay			list. (see instructions)		
		re: NWW.HELPUPA.ORG	H(c) Group exemptio	· · ·		
_		·	ear of formation: 1978			
	art I	Summary	car or formation, = p : o h	Totale of logal dofficing, 11 1		
		Briefly describe the organization's mission or most significant activities: TO ALLEV	IATE THE SUFF	ERING OF		
Governance	'	PALESTINIANS; ESPECIALLY THOSE LIVING IN THE	WEST BANK, G	AZA STRIP		
rna	1	Check this box Fig. if the organization discontinued its operations or disposed of n				
ove.] з	7		
Ğ		Number of independent voting members of the governing body (Part VI, line 1b)		6		
es 6		Total number of individuals employed in calendar year 2013 (Part V, line 2a)		5		
ξ	6	Total number of volunteers (estimate if necessary)	6	7		
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12		0.		
_	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.		
ē			Prior Year	Current Year		
	8	Contributions and grants (Part VIII, line 1h)	3,626,591.	8,137,021.		
Revenue	9	Program service revenue (Part VIII, line 2g)	0.	0.		
Ş	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	71,420.	168,468.		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	83.	100.		
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,698,094.	8,305,589.		
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,802,939.	7,727,489.		
	1	Benefits paid to or for members (Part IX, column (A), line 4)	0.	202 071		
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	294,548.	282,071.		
en	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.		
Ä	l a b	Total fundraising expenses (Part IX, column (D), line 25) 183,115.	288,523.	309,308.		
		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,386,010.	8,318,868.		
	1	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	312,084.	-13,279.		
-Se	19	Revenue less expenses. Subtract line 18 from line 12	Beginning of Current Year	End of Year		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,078,374.	4,047,694.		
Ass	21	Total liabilities (Part X, line 26)	75,958.	4,804.		
Net E.M.	22	Net assets or fund balances. Subtract line 21 from line 20	4,002,416.	4,042,890.		
Pá	art II	Signature Block				
		Ities of perjury, I declare that I have examined this return, including accompanying schedules and sta	tements, and to the best of m	y knowledge and belief, it is		
		t, and complete. Declaration of preparer (other than officer) is based on all information of which prep				
Sig	ın	Signature of officer	Date			
Her		SALEEM F. ZARU, EXECUTIVE DIRECTOR				
		Type or print name and title				
		Print/Type preparer's name Preparer's signature	Date Check	PTIN		
Pai	d	MARNETTE MYERS MARNETTE MYERS	03/05/14 self-employ	P00853724		
	parer	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. 70	3-821-0702		
Ma	y the If	RS discuss this return with the preparer shown above? (see instructions)		X Yes No		

Form	$_{ m n}$ 990 (2013) UNITED PALESTINIAN APPEAL, INC. $11-249$	14808	Page 2
Pai	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:		
	UNITED PALESTINIAN APPEAL, INC. (UPA) IS A UNITED STATES NON-F		,
	NON-POLITICAL, TAX EXEMPT CHARITY COMMITTED TO PROVIDING SOCIA		
	SERVICES TO IMPOVERISHED PALESTINIANS RESIDING IN THE WEST BAN	ĮΚ, GA	ZA
	STRIP AND IN LEBANESE REFUGEE CAMPS. FOUNDED IN 1978, UPA HAS		
2	Did the organization undertake any significant program services during the year which were not listed on		
_	the prior Form 990 or 990-EZ?	Yes	X No
	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
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by	v ovnoncor	
4			
	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 \$ 7,588,294 • including grants of \$ 7,528,663 •) (Revenue \$)
	HEALTH AND WELFARE - ALL EXPENSES INCURRED FOR MEDIUM AND LONG	-TERM	
	HEALTH PROJECTS INCLUDING MOBILE CLINICS AND PRIMARY CARE CLIN		
	WELL AS SERVICES INCLUDING EMERGENCY FOOD DISTRIBUTION, MEDICA		
	•		
	PHARMACEUTICALS, AND TRAUMA COUNSELING FOR PALESTINIANS IN THE		
	BANK, GAZA AND REFUGEE CAMPS IN THE ARAB COUNTRIES. EXPENSES I	NCURR	ED
	ALSO PROVIDE PROJECTS THAT DIRECTLY BENEFIT HANDICAPPED, ORPHA	NED,	OR
	EXTREMELY DEPRIVED CHILDREN THROUGH PROGRAMS CONDUCTED BY UPA'	S	
	PARTNERS.		
	I AKTINEKO.		
4b	(Code:) (Expenses \$ 122,229 • including grants of \$ 79,231 •) (Revenue \$)
	EDUCATION AND SCHOLARSHIPS - FINANCIAL ASSISTANCE IN THE FORM	OF	
	UNIVERSITY SCHOLARSHIPS, WORK STUDY OPPORTUNITIES, FELLOWSHIPS	AND	
	VOCATIONAL TRAINING PROVIDED TO NEEDY PALESTINIAN STUDENTS WHO		
	LIVING IN OR INTEND TO RETURN TO PALESTINE.		
	DIVING IN OR INTEND TO RETURN TO PADESTINE.		
_	115 993		
4c	(Code:) (Expenses \$115 , 882 •including grants of \$71 , 849 •) (Revenue \$)
	COMMUNITY DEVELOPMENT - ALL EXPENSES INCURRED TO REBUILD AND		
	REHABILITATE PALESTINIAN COMMUNITY INFRASTRUCTURES AS WELL AS		
	ENVIRONMENTAL AND AGRICULTURAL PROJECTS, AND THE IMPLEMENTATION	N OF	
	MICRO-ENTERPRISE, MICRO-FINANCE AND OTHER PROJECTS THAT STIMUL	ATE	
	EMPLOYMENT.		
	·		
	Other program services (Describe in Schedule O.)		
ru	(Expenses \$ 97,510 • including grants of \$ 47,746 •) (Revenue \$	١	
	Total program service expenses 7,923,915.		
-	rotal program out thou expended F		

332002 10-29-13

Form **990** (2013)

4e Total program service expenses

Part IV | Checklist of Required Schedules

b 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 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 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 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1				Yes	No
2 Is 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 II 4 Section SO1(c)(3) organizations. Did the organization engage in lobbying activities, or have a section SO1(t)) election in effect during the tax year? If "Yes," complete Schedule C, Part II 5 Is the organization a section SO1(c)(4) SO1(c)(5), or SO1(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Proceeding 88.19° If "Yes," complete Schedule C, Part III 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advise on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part II 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historical areas, or historical treasures, or other similar assests? If "Yes," complete Schedule D, Part II 8 Did the organization maintain collections of works of art, historical treasures, or other similar assests? If "Yes," complete Schedule D, Part II 9 Did the organization maintain collections of works of art, historical treasures, or other similar assests? If "Yes," complete Schedule D, Part IV 10 Did the organization inport an amount in Part X, line 121, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X, in provide acedit counselling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part VIII 10 Did the organization report an amount for livestiments in Part X, line 10? If "Yes," complete Schedule D, Part VIII 11 If the organization report an amount for investments - program related in Part X, line 10? If "Yes," complete Schedule D, Part VIII 12 Did the organization report an amount for investments - program related in Part X, line 10? If "Yes," complet	1				
3 Life the organization engage in direct to indirect political campaign activities on behalf of or in opposition to candidates for public officer if 1º Yes," complete Schedule C, Part II 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 1º Yes," complete Schedule C, Part II 5 Is the organization a section 501(c)(4), 501(c)(6), 501(
A 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	2		2	X	
4 Section 501(c)(3) organizations. Did the organization regage in lobbying activities, or have a section 501(t) election in effect during the tax year? If "Yes," complete Schedule C, Part III S Is the organization ascention 501(e)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-191 If "Yes," complete Schedule C, Part III S Is Did the organization makes any donor advised funds or any similar funds or accounts for Which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I S Did the organization report an amount in Part X, line 21, for secrow or custodal account liability: serve as a custodian for amounts not listed in Part X, or provide cardio counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV S Complete	3				
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5 Is the organization a section 501(c)(4), 501(c)(6), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 8-191 If "Yes," complete Schedule C, Part II If Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts for which donors have the right to provide advice on the distribution or investment or provide advice on the distribution or how for at, historical treasures, or other similar assets If "Yes," complete Schedule D, Part II If the organization report an amount in Part X, line 21, for secrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide oredit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part V If If the organization services? If "Yes," complete Schedule D, Part V If If the organization services in the following questions is "Yes," then complete Schedule D, Part V If If the organization report an amount for investments of the 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 V If It If the Organization report an amount for investments of the securities in Part X, line 13 that is 5% or more of its total assets the organization report an amount for investments of the securities in Part X, line 13 that is 5% or more of its total assets the organization is separate or consolidated financial statements for the tax year if "Yes," complete Schedule D	4				.
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column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I 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 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 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X		or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X	
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 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 Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	17		17		Х
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 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X	18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
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 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X		1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	19		х
	20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Form **990** (2013)

Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X	
22	Did the organization report more than \$5,000 of grants or 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		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25a	24a		X
	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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		_
2 5a	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		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	25a		
b	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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so,			
	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		X
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):			
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	37	X
	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,	00-		х
00	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	28c 29	Х	
29 30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	29	21	
30	and the stine of the Voc " complete School of M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
٥.	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		X
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		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
00	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?	26		х
37	If "Yes," complete Schedule R, Part V, line 2 Did the organization conduct more than 5% of its activities through an entity that is not a related organization	36		<u> </u>
31	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	"		 -
	Note. All Form 990 filers are required to complete Schedule O	38	х	

Form **990** (2013)

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

	Check if Schedule O contains a response or note to any line in this Part V						
					Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	5				
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	eporta	ble gaming				
	(gambling) winnings to prize winners?			1c	Х		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,						
	filed for the calendar year ending with or within the year covered by this return	2a	5				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ns?		2b	Х		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions	s)					
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		Х	
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule	0		3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other	author	ity over, a				
	financial account in a foreign country (such as a bank account, securities account, or other financial	accou	nt)?	4a		Х	
b	If "Yes," enter the name of the foreign country:						
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial A	Accou	nts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		Х	
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c			
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the						
	any contributions that were not tax deductible as charitable contributions?			6a		Х	
b	If "Yes," did the organization include with every solicitation an express statement that such contribut						
	were not tax deductible?			6b			
7	Organizations that may receive deductible contributions under section 170(c).						
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices p	rovided to the payor?	7a		Х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b			
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as req	uired				
	to file Form 8282?			7с		Х	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d					
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of	ontrac	:t?	7e		X	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?							
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	orm 88	99 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	ation fi	le a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Di	id the s	upporting				
	$organization, or a donor \ advised \ fund \ maintained \ by \ a \ sponsoring \ organization, \ have \ excess \ business \ holdings \ at$	any tim	e during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.						
а	Did the organization make any taxable distributions under section 4966?			9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b			
10	Section 501(c)(7) organizations. Enter:						
а	Initiation fees and capital contributions included on Part VIII, line 12	10a					
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b					
11	Section 501(c)(12) organizations. Enter:						
а	Gross income from members or shareholders	11a					
b	Gross income from other sources (Do not net amounts due or paid to other sources against						
	amounts due or received from them.)	11b					
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041	?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b					
13	Section 501(c)(29) qualified nonprofit health insurance issuers.						
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.						
b	Enter the amount of reserves the organization is required to maintain by the states in which the						
	organization is licensed to issue qualified health plans	13b					
	Enter the amount of reserves on hand	13c					
				14a		X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule	e O		14b	000	(00 :::	
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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.

	to line ed, es, or res selen, december the emounistances, proceeded, or changes in conteaute c. ese instructions.			
	Check if Schedule O contains a response or note to any line 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			
	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 1b 6			
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		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a		12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		37	
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	Λ	
16	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
Ioa	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a	40-		Х
	taxable entity during the year?	16a		Λ
D	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	4Ch		
202	exempt status with respect to such arrangements? tion C. Disclosure	16b		
<u>3ec</u> 17	List the states with which a copy of this Form 990 is required to be filed ▶DC , NY			
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) a	wailah	مار	
10	for public inspection. Indicate how you made these available. Check all that apply.	ıvallaD	ii 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, an	d finar	ncial	
13	statements available to the public during the tax year.	u iiilal	ioiai	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organiza	tion: 🖿	•	
	UNITED PALESTINIAN APPEAL, INC 202-659-5007			
	1330 NEW HAMPSHIRE AVENUE, N.W., SUITE 104, WASHINGTON, DC 200	36		

Form **990** (2013)

332006 10-29-13

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See 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.

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

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

(A) Name and Title	(B) Average		(C) Position (do not check more than one					(D) Reportable	(E) Reportable	(F) Estimated
	hours per	box,	, unle	ss pe	rson	is bot	h an	compensation	compensation	amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer Officer	Key employee	Highest compensated employee		from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(1) GEORGE SALEM	2.00									_
TREASURER		Х		Х				0.	0.	0.
(2) ISAM SALAH	4.00								_	_
SECRETARY		Х		Х				0.	0.	0.
(3) DR. MOHAMMAD TARBUSH	1.00								_	_
CHAIRMAN	4	Х						0.	0.	0.
(4) AFAF NASR AJLOUNY	1.00	_								
DIRECTOR	1 00	Х						0.	0.	0.
(5) MAHA FREIJ	1.00									
DIRECTOR	1 00	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				<u> </u>		0.	0.	0.
(8) SALEEM ZARU	40.00			37				06 007	0	7 753
EXECUTIVE DIRECTOR		Ш		Х				96,827.	0.	7,753.
-										
		H								
		\vdash			_	<u> </u>				

Form **990** (2013)

Form	1990 (2013) UNITED PA	TTESITM.	LAI	N A	API	<u> </u>	, עב	<u> </u>	INC.	11-24	<u> 74</u>	000	P	age c
Pai	t VII Section A. Officers, Directors, Trus	tees, Key Em	ploy	ees	, and	d Hi	ighe	st C	ompensated Employe	es (continued)				
	(A)	(B)			(0	C)			(D)	(E)			(F)	
	Name and title	Average	/		Pos				Reportable	Reportable	ļ	Es	stimate	ed
		hours per	box	, unle	ss pe	rson	than is bot	h an	compensation	compensation	, [ar	nount	of
		week	offi	officer and a dire			rector/trustee)		from	from related	ļ		other	
		(list any	ctor						the	organizations	ļ	com	pensa	ation
		hours for	Individual trustee or director				pg.		organization	(W-2/1099-MISC	C)	fı	om th	.e
		related	tee o	stee			nsat		(W-2/1099-MISC)		ļ	org	anizat	ion
		organizations	trus	al tru		yee	m D				ļ	an	d relat	ed
		below	idua	Institutional trustee	ia e	Key employee	est c	Je.			ļ	orga	anizati	ons
		line)	Indi	Instit	Officer	Key e	Highest compensated employee	Form			ļ			
											\neg			
			1											
			1											
								<u> </u>	06 007		$\overline{}$			<u> </u>
	Sub-total								96,827.		0.		7,7	
	Total from continuation sheets to Part V								0.		0.			0,
<u>d</u>	Total (add lines 1b and 1c)							<u> </u>	96,827.		0.		7,7	53.
2	Total number of individuals (including but n	ot limited to th	ose	liste	ed al	oove	e) wł	no re	eceived more than \$100	0,000 of reportable	;			,
	compensation from the organization												V	<u> </u>
											,		Yes	No
3	Did the organization list any former officer,	•			•	•	•		•					37
	line 1a? If "Yes," complete Schedule J for s											3		X
4	For any individual listed on line 1a, is the su									the organization				
	and related organizations greater than \$15	0,000? If "Yes,	" co	mple	ete S	Sche	edule	J f	for such individual			4		Х
5	Did any person listed on line 1a receive or a	accrue compe	nsat	ion f	from	any	/ unr	elat	ed organization or indiv	idual for services				
	rendered to the organization? If "Yes," com	plete Schedul	e J f	or s	uch ,	pers	son .					5		X
Sec	tion B. Independent Contractors													
1	Complete this table for your five highest co	mpensated in	depe	ende	ent c	onti	racto	ors t	hat received more than	\$100,000 of comp	oens	ation 1	from	
	the organization. Report compensation for	the calendar y	ear	endi	ng v	vith	or w	ithir	the organization's tax	year.				
	(A)								(B)			(0		
	Name and business	address	N	INC	3			_	Description of s	services	C	ompe	nsatio	n
								_						
								_						
								\dashv						
								\dashv						
	Tatal assumb as of trades and trades as a first and trades as a first and trades are a first and trades as a first and trades are a first	mali alia a l		"	٠ اـ	1 1-	- · ·		labarra) reta a reconstruit	anna tha a ra				
2	Total number of independent contractors (i		OT III	rnite	a to		se lis N	sted	above) who received h	iore than				

Form **990** (2013)

Part		Check if Schedule O cont		or note to anv lir	ne in this Part VIII			
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts		Federated campaigns		28,423.				
유 인 등		Membership dues						
A,	С	Fundraising events						
ੂੰ ਛੁੱ∣		Related organizations						
Sim		Government grants (contribut						
e Ei	f	All other contributions, gifts, gran		100 500				
ē₽		similar amounts not included abo		108,598.				
D D	_	Noncash contributions included in lines		990,877.	8,137,021.			
9 0	n	Total. Add lines 1a-1f		Business Code				
。 .	2 a			Business Code				
Š (z a b							
Ser	C		_					
E B	d							
Program Service Revenue	e							
ፈ	f	All other program service reve	enue					
		Total. Add lines 2a-2f						
- ;	3	Investment income (including						
		other similar amounts)		>	99,596.			99,596.
	4	Income from investment of ta	x-exempt bond p	roceeds				
	5	Royalties		>				
			(i) Real	(ii) Personal				
		Gross rents						
		Less: rental expenses						
		Rental income or (loss)		<u> </u>				
		Net rental income or (loss)						
	7 a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory	632,979.					
	b	Less: cost or other basis	564 107					
	_	and sales expenses	68 872					
	C	Gain or (loss)	00,072.		68,872.			68,872.
Ι.		Net gain or (loss)		······	00,072.			00,072
ر ا و ا	э а	including \$	3 (
ē		contributions reported on line						
Other Revenue		Part IV, line 18	•					
t t	b	Less: direct expenses						
°		Net income or (loss) from fund	alore to the or an arrange as					
		Gross income from gaming ad	•					
		Part IV, line 19						
	b	Less: direct expenses						
	С	Net income or (loss) from gan	ning activities	<u></u>				
10	0 a	Gross sales of inventory, less						
		and allowances						
	b	Less: cost of goods sold	b					
\vdash	С	Net income or (loss) from sale						
<u> </u>		Miscellaneous Revenu	ıe	Business Code		100		
1		OTHER INCOME		900099	100.	100.		1
	b	-						
	C	All other reverses						+
					100.			
1:		Total. Add lines 11a-11d Total revenue . See instructions.			8,305,589.	100.	0	. 168,468.
332009 10-29-13				·····	-,			Form 990 (2013)

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Part IX | Statement of Functional Expenses

Sect	Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).										
Check if Schedule O contains a response or note to any line in this Part IX											
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses						
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	83,357.	83,357.								
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 United States. See Part IV, lines 15 and 16	7,644,132.	7,644,132.								
4	Benefits paid to or for members										
5	Compensation of current officers, directors,										
	trustees, and key employees	104,580.	43,591.	35,203.	25,786.						
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and										
	persons described in section 4958(c)(3)(B)	425 402	55 145	46 454	22 005						
7	Other salaries and wages	137,103.	57,147.	46,151.	33,805.						
8	Pension plan accruals and contributions (include	2 050	1 605	1 426	010						
_	section 401(k) and 403(b) employer contributions)	3,950. 17,705.	1,605. 7,114.	1,426.	919. 4,011.						
9	Other employee benefits	18,733.	7,114.	6,306.	4,011.						
10	Payroll taxes	10,/33.	7,000.	0,300.	4,619.						
11	Fees for services (non-employees):										
	Management										
	Legal	24,697.		24,697.							
	Accounting	24,037.		24,097							
	Lobbying Professional fundraising services. See Part IV, line 17										
f	Investment management fees										
	Other. (If line 11g amount exceeds 10% of line 25,										
9	column (A) amount, list line 11g expenses on Sch 0.)	41,987.	8,991.	32,996.							
12	Advertising and promotion	40,514.			40,514.						
13	Office expenses	42,702.	16,213.	18,424.	8,065.						
14	Information technology	5,665.	2,302.	2,045.	1,318.						
15	Royalties										
16	Occupancy	40,891.	16,617.	14,761.	9,513.						
17	Travel	21,021.	15,123.	5,560.	338.						
18	Payments of travel or entertainment expenses for any federal, state, or local public officials										
19	Conferences, conventions, and meetings	2,306.			2,306.						
20	Interest	13.	5.	5.	3.						
21	Payments to affiliates										
22	Depreciation, depletion, and amortization	26,952.	10,954.	9,728.	6,270.						
23	Insurance			·	·						
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 O.)										
а	POSTAGE AND SHIPPING	45,413.	1,988.	1,766.	41,659.						
b	BANK CHARGES	17,147.	6,968.	6,190.	3,989.						
С											
d											
е	All other expenses										
25	Total functional expenses. Add lines 1 through 24e	8,318,868.	7,923,915.	211,838.	183,115.						
26	Joint costs. Complete this line only if the organization										
	reported in column (B) joint costs from a combined										
	educational campaign and fundraising solicitation.										
	Check here if following SOP 98-2 (ASC 958-720)										
	n 1n-29-13				Form 990 (2013)						

Form 990 (2013)

Part X | Balance Sheet

Par	t X	Balance Sheet					
		Check if Schedule O contains a response or no	te to an	y line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			3,745.	1	5,943
	2	Savings and temporary cash investments			1,251,231.	2	1,257,652
	3	Pledges and grants receivable, net			63,352.	3	141,543
	4	Accounts receivable, net		-	4		
	5	Loans and other receivables from current and for					
	_	trustees, key employees, and highest compens.	, ,				
		Part II of Schedule L			5		
	6	Loans and other receivables from other disqual					
	_	section 4958(f)(1)), persons described in section	·				
		employers and sponsoring organizations of sec					
σ l		employees' beneficiary organizations (see instr)			6		
Assets	7	Notes and loans receivable, net				7	
As	8	Inventories for sale or use			270,017.	8	1,668
	9				174.	9	1,830
		Land, buildings, and equipment: cost or other	I I		2,20	9	2,000
	iva	basis. Complete Part VI of Schedule D	102	473.286			
	b		10a	473,286. 194,535.	303,103.	10c	278,751
	11	Investments - publicly traded securities	LIOD		2,186,752.	11	2,360,307
	12	Investments - other securities. See Part IV, line	2/100//320	12	2/300/307		
	13	Investments - program-related. See Part IV, line			13		
				14			
	14	Intangible assets			15		
	15 16	Other assets. See Part IV, line 11		4,078,374.	16	4,047,694	
	<u>16</u> 17	Total assets. Add lines 1 through 15 (must equ			68,413.	17	4,804
	18	Accounts payable and accrued expenses	7,545.	18	0		
	19	Grants payable			7 7 3 2 3 4	19	
	20	Deferred revenue				20	
	21	Tax-exempt bond liabilities Escrow or custodial account liability. Complete				21	
,	22	Loans and other payables to current and forme				21	
Liabilities	22	key employees, highest compensated employee					
Ē						20	
Ei	00	Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrela				24	
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, parties, and other liabilities not included on lines					
		0 1 1 1 0	,	·		O.E.	
	26	Total liabilities. Add lines 17 through 25			75,958.	25 26	4,804
	20	Organizations that follow SFAS 117 (ASC 958			737330	20	1,001
_s		complete lines 27 through 29, and lines 33 ar		Kilere P Last allu			
Se	27	Unrestricted net assets			3,051,349.	27	3,091,442
alar	28	Temporarily restricted net assets			951,067.	28	951,448
Ä	29				33270070	29	332,220
Ĕ	23	Organizations that do not follow SFAS 117 (A		R) check here		23	
ᆫ		and complete lines 30 through 34.	JU 300	n, check liefe			
S	20				30		
se	30	Capital stock or trust principal, or current funds					
Net Assets or Fund Balances	31	Paid-in or capital surplus, or land, building, or ed				31 32	
Ne l	32	Retained earnings, endowment, accumulated in			4,002,416.		4,042,890
	33	Total net assets or fund balances			4,002,410.	33	4,042,694
	34	Total liabilities and net assets/fund balances			4,0/0,3/4.	34	5 900 (2010

Form **990** (2013)

Ра	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI				Ш		
1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,30				
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,31				
3	Revenue less expenses. Subtract line 2 from line 1	3			79.		
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,00				
5	Net unrealized gains (losses) on investments	5	7	<u>1,4</u>	72.		
6	Donated services and use of facilities	6					
7	Investment expenses	7	-1	7,7	<u> 19.</u>		
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	4,04	2,8	<u>90.</u>		
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>		<u>Ш</u>		
				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 O.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a					
	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	X			
	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				

Form **990** (2013)

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.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

UNITED PALESTINIAN APPEAL TNC **Employer identification number** 11-2494808

			THUUDITHIM							<u> </u>	1 000	<u>, </u>
Part I	Reason	for Public Char	ity Status (All organiz	zations mu	st complet	e this par	t.) See inst	tructions.				
The organ	ization is not a	a private foundation	because it is: (For lines	1 through	11, check	only one b	oox.)					
1 🖳	•		s, or association of chur			ction 170	(b)(1)(A)(i)).				
2	A school des	scribed in section 17	'0(b)(1)(A)(ii). (Attach Sc	hedule E.)								
з 🖳	A hospital or	a cooperative hospi	tal service organization	described	in section	170(b)(1)	(A)(iii).					
4 📖	A medical res	search organization	operated in conjunction	with a hos	pital desc	ribed in se	ction 170	(b)(1)(A)(ii	ii). Enter	the hospita	ıl's nar	ne,
	city, and stat											
5 📖			benefit of a college or u	niversity o	wned or op	perated by	a govern	mental un	it descrik	oed in		
	section 170	(b)(1)(A)(iv). (Comple	ete Part II.)									
6		- ·	ent or governmental uni									
7 X	An organizati	ion that normally rec	eives a substantial part	of its supp	ort from a	governme	ental unit c	or from the	e general	public des	cribed	in
	section 170((b)(1)(A)(vi). (Comple	te Part II.)									
8 🖳	A community	trust described in s	ection 170(b)(1)(A)(vi).	(Complete	Part II.)							
9 📖	An organizati	ion that normally rec	eives: (1) more than 33	1/3% of its	support f	rom contri	butions, n	nembershi	ip fees, a	and gross r	eceipts	from
	activities rela	ited to its exempt fur	nctions - subject to certa	ain excepti	ons, and (2) no more	than 33 1	1/3% of its	s suppor	t from gros	s inves	tment
	income and u	unrelated business t	axable income (less sec	tion 511 ta	x) from bu	sinesses a	acquired b	y the orga	anization	after June	30, 19	75.
	See section	509(a)(2). (Complete	e Part III.)									
10	An organizati	ion organized and op	perated exclusively to te	st for publ	ic safety. S	See sectio	on 509(a)(4	1).				
11 📖	An organizati	ion organized and op	perated exclusively for the	ne benefit	of, to perfo	orm the fu	nctions of	or to carr	y out the	e purposes	of one	or
	more publicly	y supported organiza	ations described in secti	on 509(a)(1) or section	on 509(a)(2	2). See se c	ction 509(a)(3). Ch	eck the bo	x that	
	describes the	e type of supporting	organization and compl	ete lines 1	1e through	11h.						
	a ☐☐ Type I			ype III - Fu	-	-				n-function		
е 📖	By checking	this box, I certify the	at the organization is not	controlled	directly o	r indirectly	/ by one o	r more dis	qualified	persons of	ther tha	an
	foundation m	nanagers and other t	han one or more publicly	y supporte	ed organiza	ations des	cribed in s	ection 50	9(a)(1) or	section 50	9(a)(2)	
f	If the organiz	zation received a writ	ten determination from	the IRS tha	at it is a Ty	pe I, Type	II, or Type	e III				
	supporting of	rganization, check th	nis box									. L
g			organization accepted ar									
	(i) A perso	n who directly or ind	irectly controls, either al	lone or tog	ether with	persons of	described	in (ii) and ((iii) below	/,	Yes	No
	the gove	erning body of the s	upported organization?							11g(i	4	
			n described in (i) above?)	
	(iii) A 35% (controlled entity of a	person described in (i)	or (ii) above	e?					11g(ii)	
h	Provide the f	following information	about the supported or	ganization	(s).							
(i) Name	of supported	(ii) EIN	(iii) Type of organization		organization			(vi) Is organizați	s the on in col	(vii) Amou	nt of mo	netary
orga	anization		(described on lines 1-9	in col. (i) lis	sted in your document?		ion in col. r support?	l (i) organiz	zed in the	su	pport	
			above or IRC section (see instructions))					U.S				
			(Yes	No	Yes	No	Yes	No			
Total										I		

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

Schedule A (Form 990 or 990-EZ) 2013

332021 09-25-13

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

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

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and	, ,	` ,	• •	` ,	` ,	,,
	membership fees received. (Do not						
	include any "unusual grants.")	1356972.	5579677.	1855364.	3753370.	8137021.	20682404.
2	Tax revenues levied for the organ-						
	ization'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	1356972.	5579677.	1855364.	3753370.	8137021.	20682404.
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)						
6	Public support. Subtract line 5 from line 4.						20682404.
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
	Amounts from line 4	1356972.	5579677.	1855364.	3753370.		20682404.
8	Gross income from interest,						
Ū	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar sources	45,653.	33,722.	55,828.	70,305.	99,596.	305,104.
9	Net income from unrelated business		00,1220		70,000	22,020	000,2020
•	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
10	or loss from the sale of capital						
	assets (Explain in Part IV.)			1,213.	83.	100.	1,396.
11	Total support. Add lines 7 through 10			2,220	001		20988904.
	Gross receipts from related activities,	etc (see instruction	one)			12	
	First five years. If the Form 990 is for	•	,	d fourth or fifth to			
10	organization, check this box and stor	•		•			
Sec	ction C. Computation of Publ	ic Support Pe	rcentage				
	Public support percentage for 2013 (column (f))		14	98.54 %
	Public support percentage from 2012		•	* * * *		15	97.54 %
	33 1/3% support test - 2013. If the o						
	stop here. The organization qualifies						
h	33 1/3% support test - 2012. If the o						
_	and stop here. The organization qual						
17 a	10% -facts-and-circumstances tes						
170	and if the organization meets the "fac						
	meets the "facts-and-circumstances"						. \square
h	10% -facts-and-circumstances tes	-			•		
,	more, and if the organization meets the						
	organization meets the "facts-and-circ						
12	Private foundation. If the organization		•		,		
10	r i vate roundation. It the organization	on did fiot check a	DUA UITIIIIE TO, TO	a, 100, 17a, 01 171		dule A (Form 99)	

Schedule A (Form 990 or 990-EZ) 2013

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	now, prodec com	proto r art my				
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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						
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6		, , , , , , , , , , , , , , , , , , ,	, ,	, ,		.,
10a Gross income from interest,						
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.)						
14 First five years. If the Form 990 is for	the organization's	s first, second, thir	d, fourth, or fifth t	ax vear as a sectic	on 501(c)(3) organiz	ation.
check this box and stop here	•		•	•		
Section C. Computation of Publi	c Support Pe	rcentage				
15 Public support percentage for 2013 (li	ne 8, column (f) d	livided by line 13, o	column (f))		15	%
16 Public support percentage from 2012	Schedule A, Part	III, line 15			16	%
Section D. Computation of Inves	tment Incom	e Percentage				
17 Investment income percentage for 20	13 (line 10c, colur	mn (f) divided by lir	ne 13, column (f))		17	%
18 Investment income percentage from 2	:012 Schedule A,	Part III, line 17			18	%
19a 33 1/3% support tests - 2013. If the					33 1/3%, and line 1	7 is not
more than 33 1/3%, check this box ar	nd stop here. The	e organization qual	ifies as a publicly	supported organiz	ation	▶□
b 33 1/3% support tests - 2012. If the	organization did r	not check a box or	line 14 or line 19	a, and line 16 is mo	ore than 33 1/3%,	and
line 18 is not more than 33 1/3%, chec	ck this box and s	top here. The orga	anization qualifies	as a publicly supp	orted organization	
20 Private foundation. If the organization	า did not check a	box on line 14, 19	a, or 19b, check t	his box and see in:	structions	<u> </u>

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

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

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

Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Employer identification number

2013

11-2494808 UNITED PALESTINIAN APPEAL, 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.

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 its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

religious, charitable, etc., contributions of \$5,000 or more during the year

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

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*

the prevention of cruelty to children or animals. Complete Parts I, II, and III.

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) (2013)

Name of organization

Employer identification number

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MEDICAL, EDUCATION, TRAINING AND DEVELOPMENT, INC. (METAD) PO BOX 466 SPRING LAKE, MI 49456	\$5,968,217.	Person X Payroll X Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	MAP INTERNATIONAL		Person X
	4700 GLYNCO PARKWAY BRUNSWICK , GA 31525	\$\$64,532.	Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization | Employer identification number

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Part II	Noncash Property (see instructions). Use duplicate copies of Part 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
1	PHARMACEUTICALS	\$ 5,968,217.	10/04/13
(a) No.	(b)	(c) FMV (or estimate)	(d)
from Part I	Description of noncash property given PHARMACEUTICALS	(see instructions)	Date received
2		\$ 964,532.	04/29/13
(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
		\$	
323453 10-24	<u> </u>		990, 990-EZ, or 990-PF) (2013)

Schedule B (Form 990, 990-EZ, or 990-PF) (2013) 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

Name of the organization

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.

► Attach to Form 990. Info<u>rmation about Schedule D (Form 990) and its instructions is at www irs gov/form990</u> OMB No. 1545-0047
2013
Open to Public

Inspection
Employer identification number

	UNITED PALESTINIAN APPEAL, INC.	11-2494808
Par	t I Organizations Maintaining Donor Advised Funds or Other Similar Funds or A	ccounts.Complete if the
	organization answered "Yes" to Form 990, Part IV, line 6.	
	(a) Donor advised funds (I	b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised fund	ds.
•	are the organization's property, subject to the organization's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used or	
Ü	for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conference.	•
	impermissible private benefit?	
Par		
1		illie 7.
'	Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of an historicall	ly important land area
	Protection of natural habitat Preservation of a certified his	Storic structure
_	Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a co	onservation easement on the last
	day of the tax year.	Hald at the Fad of the Tay Vaca
		Held at the End of the Tax Year
а	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
С	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure	
	listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organ	ization during the tax
	year >	
4	Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	
_	violations, and enforcement of the conservation easements it holds?	_
6	Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the	
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the ye	
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B	
_	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense staten	
	include, if applicable, the text of the footnote to the organization's financial statements that describes the org	ganization's accounting for
Dar	conservation easements. † III Organizations Maintaining Collections of Art, Historical Treasures, or Other \$	Similar Assats
rai	Complete if the organization answered "Yes" to Form 990, Part IV, line 8.	Sillilai Assets.
4.	If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement ar	ad balance about wedge of art
ıa		
	historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of	public service, provide, in Part XIII,
	the text of the footnote to its financial statements that describes these items.	
D	If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and be	
	treasures, or other similar assets held for public exhibition, education, or research in furtherance of public ser	rvice, provide the following amounts
	relating to these items:	•
	(i) Revenues included in Form 990, Part VIII, line 1	
^	(ii) Assets included in Form 990, Part X	\$
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, in the following amounts required to be reported under SEAS 116 (ASC 055) relating to those items:	provide
_	the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	• •
	Revenues included in Form 990, Part VIII, line 1	
α	Assets included in Form 990, Part X	> \$

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

Schedule D (Form 990) 2013

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CHULINII	PALESTINIAN	ΔΡΡΕΔΙ.	INC.
	EVHENTATION	AFFEMAL.	TINC

	t III Organizations Maintaining C	ollections of A	rt, His	torical Tr	easures,	or Othe	r Similar	Asse	ts (contin	ued)
3	Using the organization's acquisition, accession	on, and other record	ls, chec	k any of the	following tha	at are a si	gnificant use	of its	collection	items
	(check all that apply):									
а	Public exhibition	d		Loan or exc	hange progra	ams				
b	Scholarly research	е		Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explai	n how th	ney further t	he organizati	ion's exer	mpt purpose	in Par	t XIII.	
5	During the year, did the organization solicit or									
	to be sold to raise funds rather than to be ma							. \square	Yes	☐ No
Pa	t IV Escrow and Custodial Arrang								ine 9, or	
	reported an amount on Form 990, Par			-						
1a	Is the organization an agent, trustee, custodi	an or other intermed	diary for	contributio	ns or other as	sets not	included			
	on Form 990, Part X?								Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII									
	, ,	•	Ü						Amount	
С	Beginning balance						1c			
	Additions during the year									
e	Distributions during the year									
f	Ending balance									
	Did the organization include an amount on Fo								Yes	□ No
	If "Yes," explain the arrangement in Part XIII.									
	t V Endowment Funds. Complete if									
		(a) Current year		rior year	(c) Two yea		(d) Three years	s back	(e) Four	vears back
1a	Beginning of year balance	(a) carront year	(2):	nor your	(5)		(4)		(0)	,
b	Contributions									
c	Net investment earnings, gains, and losses									
d	Grants or scholarships									
	Other expenditures for facilities				1					
-	•									
£	and programs									
†	Administrative expenses									
g	End of year balance	ent veer and belone	o (line 1	a saluma (all hold on:					
2				g, column (a)) rieiu as.					
a	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
С	Temporarily restricted endowment	%								
_	The percentages in lines 2a, 2b, and 2c shou	•								
за	Are there endowment funds not in the posse.	ssion of the organiz	ation tha	at are neid a	and administe	erea for tr	ne organizati	on	Г	, , ,
	by:									Yes No
	(i) unrelated organizations								3a(i)	-
	(ii) related organizations								3a(ii)	
	If "Yes" to 3a(ii), are the related organizations								3b	
4	Describe in Part XIII the intended uses of the		wment	funds.						
Pa	t VI Land, Buildings, and Equipm									
	Complete if the organization answered									
	Description of property	(a) Cost or o		` ,	t or other		cumulated		(d) Book	value
		basis (investr	nent)		(other)	dep	reciation	\bot		040
	Land				84,840.		01 000			840.
	Buildings			25	4,522.		91,093			3,429.
С	Leasehold improvements				8,163.		4,947			3,216.
d	Equipment				0,761.		72,245			3,516.
	Other				35,000.		26,250	•		750.
Tota	. Add lines 1a through 1e. (Column (d) must ed	qual Form 990, Part	X, colur	nn (B), line	10(c).)			-	278	3,751.

Schedule D (Form 990) 2013

L	1	-2	4	9	4	8	0	8	Page	3
---	---	----	---	---	---	---	---	---	------	---

	(b) Book value	ine 11b. See Form 99		end-of-year market value
(a) Description of security or category (including name of security)	(b) Book value	(c) Method d	of valuation: Cost or e	end-of-year market value
1) Financial derivatives				
2) Closely-held equity interests				
3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H) Fatal (Col. (h) must aqual Form 000, Part V, col. (P) line 12.)				
Fotal. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)				
			0 D 1 V II 10	
Complete if the organization answered "Yes" (a) Description of investment	to Form 990, Part IV, I (b) Book value	ine 11c. See Form 99	of valuation: Cost or	end-of-year market value
	(b) Dook value	(c) Method C	valuation. Oost of t	- Harket value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7) (8)				
(0)				
(9) Total (Col. (h) must equal Form 990, Part X, col. (B) line 13.)				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets.	to Form 990. Part IV. I	ine 11d. See Form 99	0. Part X. line 15.	
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes"	to Form 990, Part IV, I	ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) I		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) (1)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) (1) (2) (3) (4)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) (1) (2) (3) (4) (5) (6) (7) (8)		ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) (1) (2) (3) (4) (5) (6) (7) (8) (9)	Description	ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" (a) (1) (2) (3) (4) (5) (6) (7) (8)	Description	ine 11d. See Form 99	0, Part X, line 15.	(b) Book value
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	Description			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes"	Description			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2)	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2) (3)	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2) (3) (4)	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2) (3) (4) (5)	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6)	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7)	Description	ine 11e or 11f. See Fo		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" (a) I (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. Complete if the organization answered "Yes" 1. (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6)	Description	ine 11e or 11f. See Fo		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII X

Schedule D (Form 990) 2013

4c

8,318,868

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
rait Ai neconcination of nevenue per Auditeu Financial Statements With nevenue per neturi

			•		
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements			1	8,359,342.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains on investments	2a	71,472.		
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	71,472.
3	Subtract line 2e from line 1			3	8,287,870.
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	17,719.		
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	17,719.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	8,305,589.
Pa	t XII Reconciliation of Expenses per Audited Financial Stateme	ents With	n Expenses per	Retu	ırn.
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	8,318,868.
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	2c			
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	8,318,868.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				

Part XIII Supplemental Information.

b Other (Describe in Part XIII.)c Add lines 4a and 4b

a Investment expenses not included on Form 990, Part VIII, line 7b

Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

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.

4a

PART X, LINE 2:

EXPLANATION: 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

THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. UPA'S FEDERAL RETURN OF

ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) IS OPEN TO EXAMINATION BY

THE IRS, GENERALLY FOR THREE YEARS AFTER IT WAS FILED.

332054 09-25-13

Schedule D (Form 990) 2013 UNITED PALESTINIAN APPEAL, INC.	11-2494808 Page 5
Part XIII Supplemental Information (continued)	
	

SCHEDULE F (Form 990)

Department of the Treasury

Internal Revenue Service

Statement of Activities Outside the United States

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

➤ Attach to Form 990. ➤ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

Employer identification number

	ED PALESTIN					11-249480	
Part I	General Infor	rmation on A	ctivities Ou	tside the United States. Comple	ete if the organ	ization answered "Y	'es" on
	Form 990, Part IV	/, line 14b.					
	-	-		ds to substantiate the amount of its gra			
the	e grantees' eligibility fo	or the grants or a	assistance, and	the selection criteria used to award the	e grants or assi	stance? X	Yes L No
	-	ribe in Part V the	e organization's	procedures for monitoring the use of it	s grants and of	ther assistance outs	side the
	nited States.						
3 Ac				an be duplicated if additional space is I			
	(a) Region	(b) Number of	(c) Number of	(d) Activities conducted in region	. ,	vity listed in (d)	(f) Total expenditures
		offices in the region	employees, agents, and independent	(by type) (e.g., fundraising, program services, investments, grants to		gram service, e specific type	for and
		in the region	contractors	recipients located in the region)		ce(s) in region	investments in region
			in region	-			inregion
					HEALTH AND	EVELOPMENT,	
MTDDI.F	EAST AND				EDUCATION A	•	
	AFRICA -	0	1	DONATIONS OF MEDICAL DRUGS	SPONSORSHIP		7,644,132.
	ii Ki Cii			COMMITTIONS OF MEDICAL BROOK	DI ONBORBIIII		7,044,132.
MIDDLE	EAST AND						
NORTH A	AFRICA -	0	0	PROGRAM TRAVEL			5,644.
3 a Su	ıb-total	0	1				7,649,776.
	tal from continuation						
	eets to Part I	0	0				0.
	tals (add lines 3a						
an	d 3b)	0	1				7,649,776.

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

Schedule F (Form 990) 2013

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV appraisal, other)
		MIDDLE EAST AND						
		NORTH AFRICA -	COMMUNITY DEVELOPMENT	62,625.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	COMMUNITY DEVELOPMENT	5,224.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	98,193.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	11,500.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	8,500.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	37,986.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	5,625.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH AND WELFARE	33,766.	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

13

	F (Form 990)	UNITE	D PALESTINIA	N APPEAL, INC.		11-24	94808		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)	_
1 (a) Name	e 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 -	COMMUNITY OUTREACH	7,670.	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA -	COMMUNITY OUTREACH	8,960.	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA -	HEALTH AND WELFARE	0.		207,900.	MEDICINES	APPRAISAL
			MIDDLE EAST AND NORTH AFRICA -	HEALTH AND WELFARE	0.		6932749.	MEDICINES	APPRAISAL
			MIDDLE EAST AND NORTH AFRICA -	HEALTH AND WELFARE	5,550.	WIRE TRANSFER	0.		

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed. (c) Number of (d) Amount of (e) Manner of (f) Amount of (g) Description of (h) Method of (a) Type of grant or assistance (b) Region valuation (book, FMV, appraisal, other) recipients cash grant cash disbursement non-cash non-cash assistance assistance MIDDLE EAST AND EDUCATION & SCHOLARSHIPS NORTH AFRICA -68 79,231.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)	X Yes	□ No

Schedule F (Form 990) 2013

Part V | Supplemental Information

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

SCHEDULE F, PART I, LINE 2:

EXPLANATION: 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, COL (F):

EXPLANATION: EXPENDITURES ARE REPORTED BASED ON THE ACCRUAL ACCOUNTING METHOD.

SCHEDULE F, PART III, COL (C):

EXPLANATION: THE NUMBER OF INDIVIDUAL RECIPIENTS RECEIVING ASSISTANCE
IS DETERMINED BY THE NUMBER OF SCHOLARSHIPS THE ORGANIZATION PROVIDED.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

➤ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www irs gov/form990

OMB No. 1545-0047

Open to Public Inspection

Schedule I (Form 990) (2013)

Name of the organization UNITED PA	LESTINIAN	N APPEAL, IN	IC.		ů		Employer identification number $11-2494808$
Part I General Information on Grants a	and Assistance	-				•	
 Does the organization maintain records criteria used to award the grants or assi Describe in Part IV the organization's pr 	stance?						tion X Yes No
Part II Grants and Other Assistance to					anization answered "	es" to Form 990. Part	IV. line 21. for any
recipient that received more than		_			,	,	, = .,,
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MEDICAL, EDUCATION, TRAINING AND DEVELOPMENT, INC PO BOX 466 - SPRING LAKE, MI 49456	38-3652971	501(C)(3)	56,293.	0.			TO ASSIST THE ORGANIZATION'S PROGRAM SERVICES
AMERICAN NEAR EAST REFUGEE AID 1111 14TH ST. NW, SUITE 400 WASHINGTON, DC 20005	52-0882226	501(C)(3)	0.	5,155.	FAIR MARKET VALUE	BLANKETS	TO ASSIST THE ORGANIZATION'S PROGRAM SERVICES
MAP INTERNATIONAL 4700 GLYNCO PKWY BRUNSWICK, GA 31525	36-2586390	501(C)(3)	19,409.	0.			TO ASSIST THE ORGANIZATION'S PROGRAM SERVICES
2 Enter total number of section 501(c)(3) a 3 Enter total number of other organization	-	-	le line 1 table			1	3. 0.

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

332102 10-29-13

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Part IV Supplemental Information. Provide the informat	ion required in Part I, lin	e 2, Part III, colum	n (b), and any other a	dditional information.	
PART I, LINE 2:					
EXPLANATION: UPA MAINTAINS RECO	ORDS AND DOC	UMENTATIO	N FOR EACH	GRANTEE	
FINANCIALLY ASSISTED BY THE PRO	OGRAM TO ENSU	URE THAT	ALL GRANT F	UNDS ARE	
DISBURSED FOR THEIR INTENDED US	SE.				

SCHEDULE L

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.

▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open To Public Inspection

Name of the organization

(Form 990 or 990-EZ)

UNITED PALESTINIAN APPEAL, INC.

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

Employer identification number 11-2494808

Complete if the	organization ansv	vered "Yes" on	Form 9	990, Pa	art IV, line 25a or 25l	b, or Form 990-EZ, F	Part V,	line 40	Db.				
1 (a) Name of disqualified	(b) F	Relationship bet			lified	(c) Description of transaction					(d) Corrected?		
(a) Name of disqualified	person	person and o	rganiza	ation	(0	Description of trai	isactic)T1		Y	es	No	
											_		
										_	_		
-											-		
2 Enter the amount of tax	incurred by the e	ragnization mar	agoro	or dia	qualified persons du	ring the year under							
	•	J	Ū			o ,		\$					
3 Enter the amount of tax					anization			S					
• Entor the amount of tax	, ii airy, oir iii o 2,	abovo, romnbaro	ou by		gamzanom			·					
Part II Loans to an	d/or From Int	erested Per	sons	·-									
Complete if the	organization ansv	vered "Yes" on	Form 9	990-EZ	, Part V, line 38a or I	Form 990, Part IV, lir	ne 26;	or if th	ne orga	anizati	on		
reported an amo	ount on Form 990	, Part X, line 5,	6, or 2	2.									
(a) Name of interested person	(b) Relationship with organization		fron	an to or	(e) Original principal amount	(f) Balance due) In ault?	(h) Ap by bo comn	proved ard or	(i) W agree	ritten ment?	
	, and the second		<u> </u>	zation?				_	_		Yes		
			То	From			Yes	No	Yes	No	res	No	

Part III | Grants or Assistance Benefiting Interested Persons.

Complete if the organization	answered "Yes" on Form 990, P	art IV, line 27.		
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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

Schedule L (Form 990 or 990-EZ) 2013

Total

Part V Supplemental Information Provide additional information	Schedule L (Form 990 or 990-EZ) 2013 UNI	TED PALESTINIAN APPEAL,	INC.	11-2434	±000	Page 2
(a) Name of interested person (b) Relationship between interested person and the organization transaction transaction of transaction or trans						
Part V Supplemental Information 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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT				ı	I (a) Sh	arina of
JAMIE SALEM EMPLOYEE IS THE SON 55,830.EMPLOYMENT X Part V Supplemental Information 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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	(a) Name of interested person		` '		organi	zation's
Part V Supplemental Information 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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT		person and the organization	transaction	transaction		
Part V Supplemental Information 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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	TAMTE SALEM	EMPLOYEE IS THE SON	55.830.	EMPLOYMENT	Yes	
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		33,030		1	
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						<u> </u>
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						-
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						-
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						
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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	Part V Supplemental Information	1				
(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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	Provide additional information for	responses to questions on Schedule L (see in	nstructions).			
(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 \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: EMPLOYEE IS THE SON OF THE UPA TREASURER (C) AMOUNT OF TRANSACTION \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	SCH L, PART IV, BUSINESS	S TRANSACTIONS INVOLVIN	IG INTEREST	ED PERSONS	<u> </u>	
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: EMPLOYEE IS THE SON OF THE UPA TREASURER (C) AMOUNT OF TRANSACTION \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	(A) NAME OF PERSON: JAM	TE SALEM				
EMPLOYEE IS THE SON OF THE UPA TREASURER (C) AMOUNT OF TRANSACTION \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	(11, 11, 11, 11, 11, 11, 11, 11, 11, 11,					
(C) AMOUNT OF TRANSACTION \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	(B) RELATIONSHIP BETWEED	N INTERESTED PERSON AND	ORGANIZAT	'ION:		
(C) AMOUNT OF TRANSACTION \$ 55,830. (D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT						
(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	EMPLOYEE IS THE SON OF '	THE UPA TREASURER				
(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT ARRANGEMENT	(C) AMOUNT OF TRANSACTIO	ON \$ 55.830.				
	(0, 121001(1 01 11121(211012)	22, 22,0201				
(E) SHARING OF ORGANIZATION REVENUES? = NO	(D) DESCRIPTION OF TRANS	SACTION: EMPLOYMENT ARE	RANGEMENT			
(E) SHARING OF ORGANIZATION REVENUES? = NO	/E) GUADING OF ODGANICA	TON DEVENUEGO NO				
	(E) SHARING OF ORGANIZA:	TION REVENUES? = NO				

SCHEDULE M (Form 990)

Noncash Contributions

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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Attach to Form 990.

► Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

Employer identification number 11-2494808 UNITED PALESTINIAN APPEAL, INC.

Par	t I	Types of Property							
			(a) Check if	(b) Number of	(c) Noncash contribution	(e Method of	d) determini	ina	
			applicable	contributions or	amounts reported on	noncash contri		_	s
				items contributed	Form 990, Part VIII, line 1g				
1		Works of art							
2		Historical treasures							
3		Fractional interests							
4		ks and publications							
5		hing and household goods							
6		and other vehicles							
7	Boat	ts and planes							
8		lectual property							
9	Secu	urities - Publicly traded	Х	3	55,528.	NYSE FAIR	MARK	ET	VAL
10	Secu	urities - Closely held stock							
11		urities - Partnership, LLC, or							
40		interests							
12		urities - Miscellaneous							
13		lified conservation contribution -							
4.4		oric structures							
14		lified conservation contribution - Other							
15		estate - Residential							
16 17		estate - Commercial							
17		estate - Other							
18		ectibles							
19		d inventory	x	2	6,935,349.	ADDDATCAT			
20		gs and medical supplies		4	0,933,349.	APPRAISAL			
21		dermy							
22		orical artifacts							
23		ntific specimens							
24		eological artifacts							
25		er ()							
26		er ()							
27		er ()							
28	Othe	,							
29		ber of Forms 8283 received by the organi		-				^	
	for w	hich the organization completed Form 82	83, Part IV, I	Donee Acknowled	gement 29			0	
								Yes	No
30a		ng the year, did the organization receive by							
		ast three years from the date of the initial o							
		entire holding period?					. 30a		X
		es," describe the arrangement in Part II.							
31		s the organization have a gift acceptance p					. 31	X	
32a	Does	s the organization hire or use third parties	or related or	ganizations to soli	cit, process, or sell noncash				
	cont	ributions?					. 32a		X
b		es," describe in Part II.							
33	If the	e organization did not report an amount in	column (c) f	or a type of proper	rty for which column (a) is ch	necked,			
	desc	cribe in Part II.							

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2013)

SCHEDULE 0 (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www irs gov/form990

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.

OMB No. 1545-0047 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 \$ 97,510. INCLUDING GRANTS OF \$ 47,746. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: FORM 990 IS PREPARED BY A CERTIFIED PUBLIC ACCOUNTING FIRM AND A DRAFT COPY IS PROVIDED TO THE ORGANIZATION. UPA'S TREASURER ON THE BOARD OF DIRECTORS, EXECUTIVE DIRECTOR, DIRECTOR OF OPERATIONS AND DIRECTOR OF DEVELOPMENT REVIEW THE FORM 990 BEFORE IT IS OFFICIALLY FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

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

332211 09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization UNITED PALESTINIAN APPEAL, INC.	Employer identification number 11-2494808
A BOARD APPROVED CONFLICT OF INTEREST POLICY IN PLACE WHI	CH EFFECTIVELY
COVERS THESE MATTERS.	
FORM 990, PART VI, SECTION B, LINE 15:	
EXPLANATION: COMPENSATION IS REVIEWED BY THE BOARD'S EXEC	UTIVE COMMITTEE
BEFORE EMPLOYMENT CONTRACTS ARE CREATED. CONTRACT AND SAL	ARY REQUIREMENTS
ARE BASED ON SALARY COMPARISON DATA PROVIDED BY INDEPENDE	NT SURVEYS,
COMPARABILITY DATA AND CONTEMPORANEOUS SUBSTANTIATION OF	THE DELIBERATION
AND DECISION.	
FORM 990, PART VI, SECTION C, LINE 18:	
EXPLANATION: UPA COMPLIES WITH IRC SECTION 6104 AND MAKES	ITS FORMS 1023
AND 990 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST. FOR	M 990 AND THE
ANNUAL FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON UPA'S W	EBSITE.
FORM 990, PART VI, SECTION C, LINE 19:	_
EXPLANATION: UPA MAKES ITS CONFLICT OF INTEREST POLICY, F	INANCIAL
STATEMENTS AND GOVERNING DOCUMENTS AVAILABLE TO THE PUBLI	C UPON REQUEST.
THE ANNUAL FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON UPA	'S WEBSITE.

FORM 990 PAGE 10

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	FURNITURE	091586	SL	7.00	16	11,516.			11,516.	11,516.		0.
2	COMPUTER	012698	SL	7.00	16	1,504.			1,504.	1,504.		0.
3	FURNITURE	050198	SL	7.00	16	460.			460.	460.		0.
4		072899	SL	7.00	16	2,099.			2,099.	2,099.		0.
5		080200	SL	7.00	16	3,400.			3,400.	3,400.		0.
6	COMPUTERS & HP PRINTER	080102	SL	7.00	16	6,617.			6,617.	6,617.		0.
7	USED FURNITURE	080102	SL	7.00	16	2,000.			2,000.	2,000.		0.
		121504	SL	7.00	16	5,000.			5,000.	5,000.		0.
	2007 COMPUTERS & SOFTWARE	070107	'SL	7.00	16	21,568.			21,568.	16,946.		3,081.
10	2009 DELL COMPUTER	072109	SL	7.00	16	1,650.			1,650.	826.		236.
11	OFFICE FURNITURE	080409	SL	7.00	16	5,859.			5,859.	2,930.		837.
12	FURNITURE	072210	SL	7.00	16	1,718.			1,718.	592.		245.
13	OFFICE CONDO	011100	SL	39.00	16	254,522.			254,522.	84,566.		6,526.
14		011100	L			84,840.			84,840.			0.
		032508	SL	7.00	16	3,235.			3,235.	2,079.		462.
	CONDO IMPROVEMENT OFFICE KITCHEN APPL	072210	SL	7.00	16	4,928.			4,928.	1,701.		704.
17	COPIER	090103	SL	7.00	16	3,458.			3,458.	3,458.		0.
18	COPIER	022710	SL	7.00	16	8,427.			8,427.	3,412.		1,204.

328102 05-01-13

⁽D) - Asset disposed

FORM 990 PAGE 10

Asset No.	Description	Date Acquir	ed	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	TELEPHONE SYSTEM WEBSITE COST -	0616	0 0	SL	7.00	16	2,556.			2,556.	2,556.		0.
	UNDER CONSTRUCTION	1001	11	SL	3.00	16	35,000.			35,000.	17,499.		11,667.
21	COMPUTER SOFTWARE	1129	11	SL	3.00	16	749.			749.	292.		250.
22	CUBICLES	1103	11	SL	7.00	16	3,480.			3,480.	661.		497.
		0801	11	SL	7.00	16	4,940.			4,940.	1,294.		706.
	DELL COMPUTER - EDISCO	1017	12	SL	7.00	16	1,160.			1,160.	28.		166.
25	COPIER KYOCERA 2080	0101	13	SL	7.00	16	1,000.			1,000.			143.
	COPIER KYOCERA 1820	0101	13	SL	7.00	16	500.			500.			71.
	DONATED USED FURNITURE	0101	13	SL	7.00	16	700.			700.			100.
28	OFFICE FURNITURE	0101	13	SL	7.00	16	300.			300.			43.
		0101	13	SL	7.00	16	100.			100.			14.
	* TOTAL 990 PAGE 10 DEPR						473,286.		0.	473,286.	171,436.	0.	26,952.

328102 05-01-13

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

990