Form 990

** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

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Department of the Treasury Internal Revenue Service

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B c a	heck if pplicab	le: C Name of organization		D Employer identification number			
	Address UNITED PALESTINIAN APPEAL, INC.						
	Name			11-24948	08		
	Initial	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number			
	Final Final		104		9-5007		
	termii ated			G Gross receipts \$	108,768,570.		
	Amer			H(a) Is this a group re			
	_returr Appli tion			for subordinates			
	pendi	¹⁹ SAME AS C ABOVE		H(b) Are all subordinates in	=		
<u>і</u> т	- ax-ex	empt status: $X = 501(c)(3) = 501(c) () (insert no.) = 4947(a)(1)$	or 527	1	list. See instructions		
	Vebsi			H(c) Group exemption			
_		organization: X Corporation Trust Association Other	I Year		State of legal domicile: NY		
	art I	Summary					
	1	Briefly describe the organization's mission or most significant activities: <u>TO A</u>	LLEVIA	TE THE SUFFE	ERING OF		
e	.	PALESTINIANS; ESPECIALLY THOSE LIVING IN			ZA STRIP		
nan	2	Check this box if the organization discontinued its operations or disposed					
veri	3			3	8		
ĝ	4	Number of independent voting members of the governing body (Part VI, line 1b)			7		
<u>م</u>	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)			14		
itie	6	Total number of volunteers (estimate if necessary)			7		
Activities & Governance					0.		
Ă	1	Net unrelated business taxable income from Form 990-T, Part I, line 11			0.		
	<u> </u>			Prior Year	Current Year		
	8	Contributions and grants (Part VIII, line 1h)		83,463,098.	108,079,120.		
ne	9	Program service revenue (Part VIII, line 2g)		0.	0.		
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		109,105.	146,663.		
Å	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		282.	488.		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		83,572,485.	108,226,271.		
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		82,290,839.	103,015,466.		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.		
6	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,191,689.	1,401,454.		
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.		
per	b	Total fundraising expenses (Part IX, column (D), line 25) 493,9	54.				
ы	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		634,920.	1,740,905.		
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		84,117,448.	106,157,825.		
	19	Revenue less expenses. Subtract line 18 from line 12		-544,963.	2,068,446.		
or				ginning of Current Year	End of Year		
ets -	20	Total assets (Part X, line 16)		5,278,170.	8,544,815.		
Assets - d Balanc	21	Total liabilities (Part X, line 26)		887,307.	1,668,136.		
Net	22	Net assets or fund balances. Subtract line 21 from line 20		4,390,863.	6,876,679.		
Pa	art II	Signature Block		, , ,	, , , , , , , , , , , , , , , , , , , ,		
Und	er pen	Ities of perjury, I declare that I have examined this return, including accompanying schedule	s and stateme	ents, and to the best of my	knowledge and belief, it is		

true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

					-		
Sign	Signature of officer				Date		
Here	SALEEM F. ZARU, EXECUTIVE	DIRECTOR					
	Type or print name and title						
	Print/Type preparer's name	Preparer's signature		Date	Check	PTIN	
Paid	HIN CHIU LO	HIN CHIU LO		11/14	/24 self-employed	₽00968200	
Preparer	Firm's name PRAGER METIS CPAS				Firm's EIN 54-	1156733	
Use Only	Firm's address 1360 BEVERLY ROAD	, SUITE 300					
	MCLEAN, VA 22101				Phone no. 703 –	821-0702	
May the I	May the IRS discuss this return with the preparer shown above? See instructions						
LHA For	HA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023)						

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	990 (2023) UNITED PALESTINIAN APPEAL, INC. 11-2494808 Page 2
Pa	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission: UNITED PALESTINIAN APPEAL, INC. (UPA) IS A NEW YORK NOT-FOR-PROFIT,
	NON-POLITICAL, TAX EXEMPT CHARITY COMMITTED TO PROVIDING SOCIAL
	SERVICES TO IMPOVERISHED PALESTINIANS RESIDING IN THE WEST BANK,
	JORDAN, GAZA STRIP AND IN LEBANESE REFUGEE CAMPS. FOUNDED IN 1978, UPA
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
40	revenue, if any, for each program service reported. (Code:) (Expenses \$ 104,033,274. including grants of \$ 103,015,466.) (Revenue \$)
48	(Code:) (Expenses \$ 104,033,274. including grants of \$ 103,015,466.) (Revenue \$) HEALTH AND WELFARE - ALL EXPENSES INCURRED FOR HEALTH PROJECTS
	INCLUDING MOBILE CLINICS, PRIMARY CARE CLINICS AS WELL AS SERVICES
	INCLUDING EMERGENCY FOOD DISTRIBUTION, MEDICAL VISITS, PHARMACEUTICALS,
	AND TRAUMA COUNSELING FOR PALESTINIANS IN THE WEST BANK, GAZA AND
	REFUGEE CAMPS IN THE ARAB COUNTRIES. EXPENSES INCURRED ALSO INCLUDE
	PROJECTS THAT DIRECTLY BENEFIT HANDICAPPED, ORPHANED, OR EXTREMELY
	DEPRIVED CHILDREN THROUGH PROGRAMS CONDUCTED BY UPA'S PARTNERS.
4b	(Code:) (Expenses \$171,536. including grants of \$) (Revenue \$)
	COMMUNITY DEVELOPMENT - ALL EXPENSES INCURRED TO REBUILD AND
	REHABILITATE PALESTINIAN COMMUNITY INFRASTRUCTURES AS WELL AS
	ENVIRONMENTAL AND AGRICULTURAL PROJECTS, AND TO IMPLEMENT
	MICRO-ENTERPRISE, MICRO-FINANCE AND OTHER PROJECTS THAT STIMULATE
	EMPLOYMENT.
4c	(Code:) (Expenses \$ 329,590. including grants of \$) (Revenue \$)
	OUTREACH AND PUBLIC INFORMATION - ALL EXPENSES INCURRED TO EDUCATE THE
	GENERAL PUBLIC AND RAISE AWARENESS ABOUT PLALESTINIAN HISTORY,
	LANGUAGE, AND CULTURE.
A.1	Other pression convince (Decevine on Schedule O)
4d	Other program services (Describe on Schedule O.) (Expenses \$ 156,533. including grants of \$) (Revenue \$)
40	104 600 022
4e	Total program service expenses 104,690,933. Form 990 (2023)
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		_X_
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			77
_	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		v
•	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	6		х
7	provide advice on the distribution or investment of amounts in such funds or accounts? <i>If</i> "Yes," <i>complete Schedule D, Part I</i> Did the organization receive or hold a conservation easement, including easements to preserve open space,	6		<u>_</u>
'	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	-		
U	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
-	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D. Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	444		v
•	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d 11e		X X
f	Did the organization report an amount for other liabilities in Part X, line 25? <i>If</i> "Yes," <i>complete Schedule D, Part X</i> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	_ i ie		- 23
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
124	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Х	
b				
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any		77	
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	Х	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to		v	
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	Х	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	17		х
18	column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I.</i> See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	17		- 23
10	1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"			
	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		Х
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			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		_X_
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990 EZ? If "Yes," complete			
	Schedule L, Part I	25b		х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	27		x
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,	21		
20	instructions for applicable filing thresholds, conditions, and exceptions):			
~	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
a		28a		х
L	"Yes," complete Schedule L, Part IV	20a 28b		X
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	200		
C	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	00-		x
00	"Yes," complete Schedule L, Part IV	28c	Х	
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29	<u> </u>	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			v
• •	contributions? If "Yes," complete Schedule M	30		X X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			v
	Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			77
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			37
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par	t 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		<u></u>	
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
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 14			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Х	
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
_	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	_		v
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
	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 required	7.		х
	to file Form 8282?	7c		
a	If "Yes," indicate the number of Forms 8282 filed during the year 7d	7.		х
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		X
t a	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			<u></u>
g b	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7g 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
0		8		
9	sponsoring organization have excess business holdings at any time during the year? Sponsoring organizations maintaining donor advised funds.	Ū		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	0.0		
	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders 11a			
	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
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			
с	Enter the amount of reserves on hand 13c			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		

	If "Yes,"	complete	Form	6069.
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UNITED PALESTINIAN APPEAL, INC.

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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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI			X
Section A. Governing Body and Management			
		Ye	s No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	8	

	If there are material differences in voting rights among members of the governing body, or if the governing			
h	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.	7		
b	Enter the number of voting members included on line 1a, above, who are independent 1b Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	4		
2		2		x
3	officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision	2		- 23
3		3		x
4	of officers, directors, trustees, or key employees to a management company or other person?			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			X
6		6		X
0 7a	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			- 23
14	more members of the governing body?	7a		x
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	10		
5		7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	15		
	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
Ŭ	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	(mis decion b requests mormation about policies not required by the memain revenue doue.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	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	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
	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			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed \mathbf{NY}			

18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available
	for public inspection. Indicate how you made these available. Check all that apply.
	X Own website Another's website X Upon request Other (explain on Schedule O)
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial
	statements available to the public during the tax year.

20	State the name, address, and telephone number of the person who possesses the organization's books and records
	UNITED PALESTINIAN APPEAL, INC 202-659-5007

13	330	NEW	HAMPSHIRE	AVENUE,	N.W.,	SUITE	104,	WASHINGTON,	DC	20036
332006 12-	21-23						-			Form 990 (2023)
						7				

Part VII	Co	mpensation o	f Officers,	Directors,	Trustees,	Key Employees,	Highest (Compensated
	Em	ployees, and	Independe	ent Contra	ctors			

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

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

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

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee)

who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

 List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per	box	not c , unle	Pos heck ss per	more rson i:	than o s both r/trus	an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer		Highest compensated	,	from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) SALEEM ZARU EXECUTIVE DIRECTOR	40.00	x		x				177,792.	0.	28,752.
(2) JACQUELINE MARIE MELILLO	40.00	23						111,1920		20,752.
SR. DIRECTOR INSTITUTIONAL PARTNERSH						x		108,390.	0.	12,879.
(3) ISAM SALAH	5.00							-		
CHAIRMAN		Х		х				0.	0.	0.
(4) GEORGE SALEM	2.00									
SECRETARY		Х		Х				0.	0.	0.
(5) FREDERICK T. HADEED	2.00									
TREASURER		Х		Х				0.	0.	0.
(6) SALMA EL-YASSIR	1.00									
DIRECTOR		Х						0.	0.	0.
(7) ANN FRANCIS BARHOUM	1.00									_
DIRECTOR		Х						0.	0.	0.
(8) EYAD H. ABED	1.00									
DIRECTOR	1	х						0.	0.	0.
(9) JAWAD I. ALI	1.00									•
DIRECTOR		Х						0.	0.	0.
		-								
		-								
		-								
		-								
222007 10 21 22		I								Form 990 (2023)

332007 12-21-23

Form 990 (2023)

09001114 130075 PM134840.1

	990 (2023) UNITED PA						-			11-24	1948	308	Pa	age 8
Par	t VII Section A. Officers, Directors, Trust		oloye	ees,			ghes	t C		, ,	— T		(-)	
	(A) Name and title	(B) Average hours per week (list any	box, offic	not cl unles	ss per	ition more rson is	than c s both r/trust	an	(D) Reportable compensation from	(E) Reportable compensation from related		am	(F) timate ount other	of
		hours for related organizations below	Individual trustee or director	Institutional trustee	er	Key employee	Highest compensated employee	ler	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS 1099-NEC)	I	fro orga anc	oensa om the anizati I relate nizatie	e ion ed
		line)	Indiv	Instit	Officer	Key e	High emp	Former						
											_			
											-			
									206 102		_	4 1	<u> </u>	<u>- 1</u>
С	Subtotal Total from continuation sheets to Part VII	, Section A							286,182.		0.		.,6	0.
_ <u>d</u> 2	Total (add lines 1b and 1c) Total number of individuals (including but no								286,182.	000 of reportable	0.	4	.,6	<u>31.</u>
	compensation from the organization												Yes	2 No
3	Did the organization list any former officer,			-	•	•		Ŭ	• •			3		x
4	line 1a? If "Yes," complete Schedule J for su For any individual listed on line 1a, is the su	m of reportable	e co	mpe	ensat	tion	and	oth	ner compensation from t	he organization			x	
5	and related organizations greater than \$150 Did any person listed on line 1a receive or a	ccrue compen	satio	, on fr	oma	any	unre	late	ed organization or individ	dual for services		4	^	
Sec	rendered to the organization? If "Yes." com tion B. Independent Contractors	plete Schedule	e J fo	or su	ich <u>p</u>	oerse	on .					5		Х
1	Complete this table for your five highest cor the organization. Report compensation for t										ensat	ion fro	m	
	(A) Name and business			ONE					(B) Description of s		C	(C omper) Isatioi	n
								_						
2	Total number of independent contractors (ir \$100,000 of compensation from the organiz	•	ot lin	nitec	to t	thos C		ted	above) who received mo	ore than				

Form 990 (2023)

Pa	rt VII	I Statement of Rev	venue					
		Check if Schedule O c	contains a respor	nse or note to any lin	e in this Part VIII			
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under
		E de stad e serve s'an s						sections 512 - 514
ants ints	1 a	Federated campaigns						
Gra	b							
Contributions, Gifts, Grants and Other Similar Amounts	c d							
, Gi nila	u o	Government grants (contri						
ons Sin	f	All other contributions, gifts, g						
her		similar amounts not included		108,079,120.				
Iot	g							
Cor anc	h	Total. Add lines 1a-1f			108079120.			
				Business Code				
e	2 a							
e vic	b							
am Ser	с							
am eve	d	l						
Program Service Revenue	е							
Ъ	f	All other program service r	revenue					
	g							
	3	Investment income (includ	ling dividends, in	terest, and				
					154,224.			154,224.
	4	Income from investment o	-	-				
	5	Royalties						
			(i) Real	(ii) Personal				
	6 a		6a					
	b		6b					
	C A		6c					
	d 7 o	I Net rental income or (loss) Gross amount from sales of	(i) Securitie	es (ii) Other				
	/ a	assets other than inventory	7a 534,30	.,				
	h	Less: cost or other basis						
e	, D	and sales expenses	7b 540,25	51. 2,048.				
Revenue	с	Gain or (loss)	7c -5,94					
Rev		Net gain or (loss)			-7,561.			-7,561.
	8 a	Gross income from fundraisin	ng events (not					
Othei		· · · · ·	of					
		contributions reported on						
		Part IV, line 18		8a				
	b	Less: direct expenses		8b				
	с	Net income or (loss) from f	fundraising event	s				
	9 a	Gross income from gaming	-					
		Part IV, line 19		9a				
		Less: direct expenses		9b				
		Net income or (loss) from g						
	10 a	Gross sales of inventory, le						
		and allowances		10a				
		Less: cost of goods sold		10b				
	c	Net income or (loss) from s	sales of inventory	/ Business Code				
sn	11 a	MISCELLANEOUS		900099	488.			488.
oeu	n a b				-100.			<u> </u>
ella. Ven	b c			-				1
Miscellaneous Revenue	h U	All other revenue		-				
Σ	e	Total. Add lines 11a-11d			488.			
	12	Total revenue. See instructio			108226271.	0.	0.	147,151.
33200	19 12-21				-			Form 990 (2023)

UNITED PALESTINIAN APPEAL, INC.

332009 12-21-23

Form 990 (2023)

10 2023.05000 UNITED PALESTINIAN APPEAL PM134841

11-2494808 Page 9

UNITED PALESTINIAN APPEAL, Part IX Statement of Functional Expenses

	Check if Schedule O contains a respon 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 domestic organizations		CAPCINGS	general expenses	cxpenses
•	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
2					
3	Grants and other assistance to foreign				
3	organizations, foreign governments, and foreign				
		103 015 466.	103,015,466.		
4	Benefits paid to or for members	105,015,400.	105,015,400.		
- 5	Compensation of current officers, directors,				
5	trustees, and key employees	206,544.	93,764.	58,817.	53,963
6	Compensation not included above to disqualified	20075110	5577010		
0	persons (as defined under section 4958(f)(1)) and				
	f are a set in a set in f (0.50(s)(0)(D)				
7	Other salaries and wages	1,028,742.	467,012.	292,953.	268,777
/ 8	Pension plan accruals and contributions (include				200,111
0	section 401(k) and 403(b) employer contributions)	4 750	2,156.	1 353	1 2/1
0		<u>4,750.</u> 108,515.	49,262.	1,353. 30,902.	<u> </u>
9 0	Other employee benefits	52,903.	24,016.	15,065.	13,822
1	Payroll taxes Fees for services (nonemployees):	54,505.	27,010.		1044
	Management	14,738.		14,738.	
		26,756.		26,756.	
	Accounting	20,750.		20,750.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17	22,239.		22,239.	
f	Investment management fees	44,439.		22,239.	
g	Other. (If line 11g amount exceeds 10% of line 25,	275,537.	37,028.	181,113.	57,396
~	column (A), amount, list line 11g expenses on Sch O.)	275,557.	57,020.	101,113.	57,590
2	Advertising and promotion	127,023.	45,724.	54,983.	26,316
3	Office expenses	31,698.	45,724.	31,698.	20,510
4	Information technology	51,090.		51,090.	
5	Royalties	127,245.	57,765.	36,235.	33,245
6 -		103,584.	57,705.	103,584.	55,245
7		105,504.		103,304.	
8	Payments of travel or entertainment expenses				
~	for any federal, state, or local public officials	5,065.	2,508.		2,557
9	Conferences, conventions, and meetings	5,005.	2,500.		4,551
0	Interest				
1	Payments to affiliates	31,715.	14,397.	9,032.	8,286
2	Depreciation, depletion, and amortization	7,541.	±±,597•	7,541.	0,200
3 1	Insurance Other expenses, Itemize expenses not covered	7,541.		1, 541.	
4	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	GRANT RELATED EXPENSES	732,919.	732,919.		
b	POSTAGE AND SHIPPING	92,417.	92,417.		
с	BANK CHARGES	85,929.	— -	85,929.	
d	PRINTING AND ADVERTISIN	56,499.	56,499.		
е	All other expenses				
5	Total functional expenses. Add lines 1 through 24e	106,157,825.	104,690,933.	972,938.	493,954
6	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

11

INC.

332010 12-21-23

2023.05000 UNITED PALESTINIAN APPEAL PM134841

Form 990 (2023)

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UNITED PALESIINIAN APPEAL, INC.	UNITED PALESTINIAN APPEAL, IN
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Pa	πΧ	Balance Sneet				
		Check if Schedule O contains a response or note to	any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		809,135.	1	3,282,210
	2	Savings and temporary cash investments		31,659.	2	
	3	Pledges and grants receivable, net		272,267.	3	510,956
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or form				
		trustee, key employee, creator or founder, substantia	al contributor, or 35%			
		controlled entity or family member of any of these pe	rsons		5	
	6	Loans and other receivables from other disqualified p				
		under section 4958(f)(1)), and persons described in s	ection 4958(c)(3)(B)		6	
ŝ	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
Ÿ	9			54,736.	9	65,217
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D 10	a 871,854.			
	b	Less: accumulated depreciation 10	b 302,342.	583,841.	10c	569,512
	11	Investments - publicly traded securities		3,526,532.	11	4,116,920
	12	Investments - other securities. See Part IV, line 11 \dots			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		15		
	16	Total assets. Add lines 1 through 15 (must equal line	5,278,170.	16	8,544,815	
	17	Accounts payable and accrued expenses	650,090.	17	475,860	
	18	Grants payable		18	4 4 4 4 4 4 5 5 5	
	19	Deferred revenue	237,217.	19	1,192,276	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part			21	
es	22	Loans and other payables to any current or former of				
Ē		trustee, key employee, creator or founder, substantia				
Liabilities		controlled entity or family member of any of these pe			22	
-	23	Secured mortgages and notes payable to unrelated t			23	
	24	Unsecured notes and loans payable to unrelated thir			24	
	25	Other liabilities (including federal income tax, payable				
		parties, and other liabilities not included on lines 17-2	24). Complete Part X			
		of Schedule D		007 207	25	1 660 126
	26	Total liabilities. Add lines 17 through 25		887,307.	26	1,668,136
ç		Organizations that follow FASB ASC 958, check h	ere X			
ЭС		and complete lines 27, 28, 32, and 33.		1 276 569		6 976 670
alaı	27			<u>4,376,568.</u> 14,295.	27	<u>6,876,679</u> 0
d B	28	Net assets with donor restrictions		14,293.	28	0
E.		Organizations that do not follow FASB ASC 958, o				
р Ш	-	and complete lines 29 through 33.				
ŝts	29	Capital stock or trust principal, or current funds			29	
SSE	30	Paid-in or capital surplus, or land, building, or equipn			30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income	r	4,390,863.	31	6,876,679
ž	32	Total net assets or fund balances		5,278,170.	32	
	33	Total liabilities and net assets/fund balances		J, 4/0, 1/0.	33	8,544,815

Form **990** (2023)

Form 990 (2023)
Part X Balance Sheet

Form	1990 (2023) UNITED PALESTINIAN APPEAL, INC.	11	-2494808	Pa	_{ge} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI	<u></u>			
1	Total revenue (must equal Part VIII, column (A), line 12)	1	108,22		
2	Total expenses (must equal Part IX, column (A), line 25)	2	106,15		
3	Revenue less expenses. Subtract line 2 from line 1	3	2,06		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,39		
5	Net unrealized gains (losses) on investments	5	41	7,3	70.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	6,87	6,6	<u>79.</u>
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				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 on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		<u>2a</u>		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?			Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	X 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			37	
	review, or compilation of its financial statements and selection of an independent accountant?			Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule C).		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the		_		
_	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<u>3a</u>		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	000	L

Form **990** (2023)

Department of the Treasury Internal Revenue Service

(F orm	000
(Form	990)

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.

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

OMB No. 1545-0047
2023
Open to Public Inspection

Name of the o	organization
---------------	--------------

Nan	ne or	the orga		יישטידעם חש	זגים מא זאדא	TNO				
Pa	art I	Rea			NIAN APPEAL, All organizations must c		nic part) S	oo instruction		1-2494808
									5.	
	orga				For lines 1 through 12, c			WAV:		
1		1			n of churches described		ו)(מ)סיד חי)(A)(I).		
2		1			Attach Schedule E (Forn		/L\/4\/A\/::	:)		
3		1			inization described in se				(iii) Entor	the bespital's name
4				allon operated in cor	njunction with a hospital	uescribeu	III sectio	n 170(b)(1)(A)	(III). Enter	the hospital's hame,
5			d state:	or the banafit of a cal	lege or university owned	l or oporat		vorpmontal ur	hit docoribo	od in
5	L		n 170(b)(1)(A)(iv). (0		lege of university owned	or operation	eu by a go	veninentaru		
6		1			antal unit described in	nantion 17	70/6//4//4/	()		
6 7	X	1	· · · -	-	iental unit described in				o gonoral r	while described in
'	23	-	n 170(b)(1)(A)(vi). (C		ntial part of its support fr	on a gove			e general p	
8		1			1)(A)(vi). (Complete Par	• 11 \				
9		1	•		in section 170(b)(1)(A)(-	ad in coniu	nction with a	land-grant	college
9	L	-		-	ulture (see instructions).		-		-	-
		univers		grant college of agrict			lame, ony	, and state of	the college	-OI
10		1		Illy receives (1) more t	than 33 1/3% of its supp	ort from c	ontribution	ns membershi	n fees and	aross receipts from
10	L				t to certain exceptions; a					
					(less section 511 tax) fro					-
			ction 509(a)(2). (Co				loco doqui	ou by the org	amzation a	
11		1		• •	vely to test for public sa	fetv. See	section 50)9(a)(4).		
12		1 -	-	-	vely for the benefit of, to	•			rv out the	purposes of one or
		-	-	-	d in section 509(a)(1) o	-			•	
					supporting organizatior					
а		_	-		upervised, or controlled				-	giving
				-	ularly appoint or elect a	• • • •	-			
				complete Part IV, Se						
b	, [Туре	II. A supporting org	anization supervised	or controlled in connect	ion with it:	s supporte	d organizatior	n(s), by hav	ing
		contr	ol or management o	of the supporting orga	anization vested in the sa	ame perso	ns that co	ntrol or manag	e the supp	ported
		orgar	nization(s). You mus	t complete Part IV,	Sections A and C.					
С	; [Туре	III functionally inte	grated. A supporting	g organization operated	in connect	tion with, a	and functionall	y integrate	d with,
		its su	pported organizatio	n(s) (see instructions)	. You must complete I	Part IV, Se	ctions A,	D, and E.		
d	I 🗌	Туре	III non-functionally	/ integrated. A supp	orting organization oper	ated in cor	nnection w	ith its support	ted organiz	ation(s)
		that i	s not functionally int	egrated. The organiz	ation generally must sat	isfy a distri	ibution rec	uirement and	an attentiv	reness
		requi	rement (see instruct	ions). You must con	nplete Part IV, Sections	A and D,	and Part	V.		
е		Chec	k this box if the orga	anization received a v	vritten determination fro	m the IRS	that it is a	Type I, Type I	I, Type III	
		funct	ionally integrated, or	r Type III non-functior	nally integrated supportion	ng organiz	ation.			[]
f			mber of supported of	•						
<u>g</u>	Pro		following information	n about the supported (ii) EIN	d organization(s). (iii) Type of organization	(iv) Is the oros	anization listed	(v) Amount of	monoton	(vi) Amount of other
		.,	nization		(described on lines 1-10	in your governi	ng document?	support (see in	-	support (see instructions)
		orgai			above (see instructions))	Yes	No			
Tota	al									

Schedule	A (Form 990) 2023
Part II	Suppor	rt Scl

UNITED PALESTINIAN APPEAL, INC.

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.)

See	ction A. Public Support												
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total						
1	Gifts, grants, contributions, and												
	membership fees received. (Do not												
	include any "unusual grants.")	34153359.	5547000.	30557592.	83463098.	108079120	261800169						
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												
	Total. Add lines 1 through 3	34153359.	5547000.	30557592.	83463098.	108079120	261800169						
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)												
	Public support. Subtract line 5 from line 4.						261800169						
	ction B. Total Support	1		1	1	1							
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total						
7	Amounts from line 4	34153359.	5547000.	30557592.	83463098.	<u> 108079120</u>	201800109						
8	Gross income from interest,												
	dividends, payments received on												
	securities loans, rents, royalties,	104 550	110 710	100 410	155 736	154 004	722 642						
_	and income from similar sources	124,552.	110,/13.	188,418.	155,736.	154,224.	733,643.						
9	Net income from unrelated business												
	activities, whether or not the												
	business is regularly carried on												
10	Other income. Do not include gain												
	or loss from the sale of capital	2 264	C1 4E2		200	100	CA 40C						
	assets (Explain in Part VI.)	2,264.	61,452.		282.	488.	<u>64,486.</u> 262598298						
	Total support. Add lines 7 through 10		````				202390290						
12		•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
13													
Ser	organization, check this box and stop ction C. Computation of Publi				<u></u>		······						
				oolump (f))		14	99.70 %						
14 15	Public support percentage for 2023 (Public support percentage from 2022						<u>99.70 %</u> 99.60 %						
	a 33 1/3% support test - 2023. If the												
100	stop here. The organization qualifies						V						
r	33 1/3% support test - 2022. If the o		-										
	and stop here. The organization qual												
17a	10% -facts-and-circumstances test		•										
	and if the organization meets the fact												
	meets the facts-and-circumstances te			-	-								
b	0 10% -facts-and-circumstances test	-		• • • •	•								
	more, and if the organization meets th	0											
	organization meets the facts-and-circ												
18	Private foundation. If the organization		•										
						Schedule A (Form 990) 2023							

332022 12-21-23

	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-						
4	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						
с	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6						
	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						
~	Add lines 10a and 10b						<u> </u>
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.)						1
14	First 5 years. If the Form 990 is for th	e organization's fir	rst. second third	fourth, or fifth tax	vear as a section 5	01(c)(3) organizat	ion.
••				, , , , , , , , , , , , , , , , , , , ,		0,0,7	<i>'</i> —
Sec	tion C. Computation of Publi						
	Public support percentage for 2023 (I			column (f))		15	%
						16	
	Public support percentage from 2022 tion D. Computation of Invest						%
	•			no 10 (*)		47	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
	Investment income percentage for 20					17	%
18	Investment income percentage from						%
19a	33 1/3% support tests - 2023. If the						I / is not
	more than 33 1/3%, check this box ar						
b	33 1/3% support tests - 2022. If the						
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orga	nization qualifies a	as a publicly suppo	rted organization	
20	Private foundation. If the organization	n did not check a l	box on line 14, 19	a, or 19b, check th	nis box and see ins	tructions	
33202	3 12-21-23					Schedule	A (Form 990) 2023
			16				

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to

(b) 2020

(c) 2021

(d) 2022

UNITED PALESTINIAN APPEAL, Schedule A (Form 990) 2023

qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)

1 Gifts, grants, contributions, and membership fees received. (Do not

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

(a) 2019

(f) Total

(e) 2023

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UNITED PALESTINIAN APPEAL, INC.

1

Yes No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b

Schedule A (Form 990) 2023

sche	equie A	(FORM 990) 2023 ONTIED FALLSIINIAN AFFEAD, INC.	TT-745	4000	л Pa	age 5
Pa	rt IV	Supporting Organizations (continued)				
					Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?				
а	A per	son who directly or indirectly controls, either alone or together with persons described on lines 11b and				
	11c b	elow, the governing body of a supported organization?		11a		
b	A fam	ily member of a person described on line 11a above?		11b		

TNC

c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

ΙΝΤΜΕΝ ΟΛΙΕΩΠΤΝΙΑΝ ΛΟΒΕΛΙ

Section B. Type I Supporting Organizations

			res	NO
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in</i> Part VI <i>how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the</i>			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		

Section C. Type II Supporting Organizations

 1
 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed

 1
 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or managed

 1
 Image: the supported organization (s)

Section D	. All Type II	Supporting	Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year	(see instructions)
		1000 1100 000000

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

с		The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).	
---	--	---------------------------------------------------	---------------------------------------------------------------------------------	--

18

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "*No*" *provide details in* **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

2a _____ 2b _____ 3a _____ 3b _____

Yes No

11-2/0/000

11c

Vee Ne

No

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Schedule A (Form 990) 2023

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_	dule A (Form 990) 2023 UNITED PALESTINIAN APPE			11-2494808 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supportin			
1	Check here if the organization satisfied the Integral Part Test as a qualifyin	g trust or	n Nov. 20, 1970 (<i>explain</i>	in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	complet	e Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
_7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
_3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
_7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
_4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	ly integra	ted Type III supporting or	ganization (see

instructions).

Schedule A (Form 990) 2023

332026 12-21-23

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	UNITED	PALESTINIAN	APPEAL,	INC
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11-2494808 Page 7

	Schedule A (Form 990) 2023 UNITED PALESTINIAN APPEAL, INC. 11-2494808 Page 7						
Par	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)						
Secti	on D - Distributions		Current Ye	ar			
_1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1			
2	Amounts paid to perform activity that directly furthers exemp						
	organizations, in excess of income from activity		2				
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	6	3			
4	Amounts paid to acquire exempt-use assets			4			
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5			
6	Other distributions (describe in Part VI). See instructions.			6			
_7	Total annual distributions. Add lines 1 through 6.			7			
8	Distributions to attentive supported organizations to which the	e organization is responsive					
	(provide details in Part VI). See instructions.			8			
9	Distributable amount for 2023 from Section C, line 6			9			
10	Line 8 amount divided by line 9 amount	Γ	I	10			
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2023	าร	(iii) Distributab Amount for 2		
1	Distributable amount for 2023 from Section C, line 6						
2	Underdistributions, if any, for years prior to 2023 (reason-						
	able cause required - explain in Part VI). See instructions.						
3	Excess distributions carryover, if any, to 2023						
а	From 2018						
b	From 2019						
с	From 2020						
d	From 2021						
е	From 2022						
f	Total of lines 3a through 3e						
g	Applied to underdistributions of prior years						
h	Applied to 2023 distributable amount						
i	Carryover from 2018 not applied (see instructions)						
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.						
4	Distributions for 2023 from Section D,						
	line 7: \$						
а	Applied to underdistributions of prior years						
b	Applied to 2023 distributable amount						
с	Remainder. Subtract lines 4a and 4b from line 4.						
5	Remaining underdistributions for years prior to 2023, if						
	any. Subtract lines 3g and 4a from line 2. For result greater						
	than zero, explain in Part VI. See instructions.						
6	Remaining underdistributions for 2023. Subtract lines 3h						
	and 4b from line 1. For result greater than zero, explain in						
	Part VI. See instructions.						
7	Excess distributions carryover to 2024. Add lines 3j						
	and 4c.						
8	Breakdown of line 7:						
а	Excess from 2019						
b	Excess from 2020						
с	Excess from 2021						
d	Excess from 2022						
е	Excess from 2023						

Schedule A (Form 990) 2023

Part VI	(Form 990) 2023		PALESTINIAN	APPEAL,	LNC .	<u>11–249480</u> ne 17a or 17b; Part III, line 12	8 Page 8
	Part IV, Section A, I line 1; Part IV, Secti Section D, lines 5, 6	ines 1, 2, 3b, 3c, 4b, ion D, lines 2 and 3; I	4c, 5a, 6, 9a, 9b, 9c, 1 ⁻ Part IV, Section E, lines	1a, 11b, and 11c 1c, 2a, 2b, 3a, a	; Part IV, Section nd 3b; Part V, line	B, lines 1 and 2; Part III, line 12 B, lines 1 and 2; Part IV, Sec e 1; Part V, Section B, line 1e; ny additional information.	tion C,
	(See instructions.)					-	
SCHEDU	JLE A, PART	II, LINE 1	0, EXPLANAT	ION FOR C	THER INC	OME:	
MTCOTT	TANEOUC TN	COME					
MISCEL	LLANEOUS INC	JOME					
2019 <i>P</i>	AMOUNT: \$	2,264.					
2020 A	AMOUNT: \$	61,452.					
2022 A	AMOUNT: \$	282.					
2023 A	AMOUNT: \$	488.					
332028 12-21-	-23		2	1		Schedule A (For	m 990) 202

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

Schedule B	
(Form 990)	

Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

U

NITED	PALESTINIAN	APPEAL,	INC.
-			

11-2494808

	,
Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set is the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in t

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

chedule B	(Form 990)	(2023)

Name of organization

S

UNITED PALESTINIAN APPEAL, INC.

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (d) (c) Name, address, and ZIP + 4 **Total contributions** No. Type of contribution 1 Person Payroll 99,808,052. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (d) (a) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.) 323452 12-26-23 Schedule B (Form 990) (2023) 23 09001114 130075 PM134840.1

X

Х

Employer identification number

11-2494808

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	MEDICAL AND PHARMACEUTICAL SUPPLIES		
<u> </u>		\$ <u>99,808,052.</u>	12/31/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

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Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

Schedule B (Form 990) (2023)

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2023.05000 UNITED PALESTINIAN APPEAL PM134841

11-2494808

Schedule B (Form 990) (2023)

UNITED PALESTINIAN APPEAL, INC.

Name of organization

Part II

Schedule I	B (Form 990) (2023)				Page 4
Name of o	rganization				Employer identification number
UNTTE	D PALESTINIAN APPEAL, IN	JC .			11-2494808
Part III		through (e) and the following li charitable, etc., contributions of \$1,0	ne entry. For ora	anizations	at total more than \$1,000 for the year
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	ription of how gift is held
-		(e) Transfer	of gift		
-	Transferee's name, address, a	nd ZIP + 4	Rel	ationship of trar	nsferor to transferee
(a) No.		-			
from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	ription of how gift is held
-	(e) Transfer of gift				
-	Transferee's name, address, a	nd ZIP + 4	Rel	ationship of trar	nsferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	ription of how gift is held
-		(e) Transfer	of gift		
-	Transferee's name, address, a	nd ZIP + 4	Rel	ationship of trar	nsferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Desc	ription of how gift is held
	(e) Transfer of gift				
-	Transferee's name, address, a	nd ZIP + 4	Rel	ationship of trar	nsferor to transferee
323454 12-26	5-23				Schedule B (Form 990) (2023)

09001114 130075 PM134840.1

SCHEDULE D	

(Form	990)
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Supplemental Financial Statements

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

OMB No. 1545-0047 **Open to Public** . spection

Department of the Treasury

	Revenue Service Go to www.irs.gov/Form	990 for instructions and the latest information.		Inspection	1
Nam	e of the organization UNITED PALESTINIA	N APPEAL, INC.		identification r $1 - 249480$	
Par	t I Organizations Maintaining Donor Advis	sed Funds or Other Similar Funds or A	ccounts.	Complete if the	
	organization answered "Yes" on Form 990, Part IV,	line 6.			
		(a) Donor advised funds	(b) Funds an	d other account	s
1	Total number at end of year				
2	Aggregate value of contributions to (during year)				
3	Aggregate value of grants from (during year)				
4	Aggregate value at end of year				
5	Did the organization inform all donors and donor advisors		ds		
	are the organization's property, subject to the organization	's exclusive legal control?		Yes	No
6	Did the organization inform all grantees, donors, and dono				
	for charitable purposes and not for the benefit of the dono	r or donor advisor, or for any other purpose confer	ring		
				Yes	No
Par	t II Conservation Easements. Complete if the	organization answered "Yes" on Form 990, Part IV	, line 7.		
1	Purpose(s) of conservation easements held by the organization	ation (check all that apply).			
	Preservation of land for public use (for example, recr	reation or education) Preservation of a hist	orically impor	rtant land area	
	Protection of natural habitat	Preservation of a cert	ified historic	structure	
	Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qu	alified conservation contribution in the form of a co			
	day of the tax year.		Held	at the End of the 1	lax 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 s	structure included on line 2a	2c		
d	Number of conservation easements included on line 2c ac				
	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	g the tax	
	year				
4	Number of states where property subject to conservation e				
5	Does the organization have a written policy regarding the p				
•	violations, and enforcement of the conservation easements				No
6	Staff and volunteer hours devoted to monitoring, inspectin	ig, nandling of violations, and enforcing conservation	on easements	s during the year	Ē
7	Amount of our another in a work in manifesting in a particular has	andling of violations, and enforcing concernation of	acomonto dur	ing the year	
7	Amount of expenses incurred in monitoring, inspecting, ha	and ing of violations, and emorcing conservation ea	Isements dur	ing the year	
8	Does each conservation easement reported on line 2d abc	Δv_{0} satisfy the requirements of section $170(h)(4)(P)(1)$	(i)		
0	and section 170(h)(4)(B)(ii)?		.,		No
9	In Part XIII, describe how the organization reports conserve				
Ŭ	balance sheet, and include, if applicable, the text of the for	· · ·		the	
	organization's accounting for conservation easements.				
Par	t III Organizations Maintaining Collections	of Art, Historical Treasures, or Other S	Similar Ass	sets.	-
	Complete if the organization answered "Yes" on Fo	rm 990, Part IV, line 8.			
1a	If the organization elected, as permitted under FASB ASC	958, not to report in its revenue statement and bal	ance sheet w	vorks	
	of art, historical treasures, or other similar assets held for p	public exhibition, education, or research in furthera	nce of public		
	service, provide in Part XIII the text of the footnote to its fir	nancial statements that describes these items.			
b	If the organization elected, as permitted under FASB ASC	958, to report in its revenue statement and balance	e sheet work	s of	
	art, historical treasures, or other similar assets held for put				
	provide the following amounts relating to these items.	· · ·			
	(i) Revenue included on Form 990, Part VIII, line 1		\$		
			•		
2	If the organization received or held works of art, historical				
	the following amounts required to be reported under FASE				
а	Revenue included on Form 990, Part VIII, line 1	-	\$		

b	As	sets	include	ed	in	Form	990,	Par	tΧ
	_	_			_				_

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 332051 09-28-23

Schedule D (Form 990) 2023

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2023.05000 UNITED PALESTINIAN APPEAL PM134841

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Sche		PALESTINIA					L1-24			age 2
Pa	t III Organizations Maintaining C	Collections of Ar	t, Historical	Treasures, o	r Other	⁻ Similar	Assets	(contin	ued)	
3	Using the organization's acquisition, accessi	ion, and other record	s, check any of	the following tha	t make si	gnificant u	se of its			
	collection items (check all that apply).									
а	Public exhibition	d	l 🗌 Loan or	exchange progra	am					
b	Scholarly research	e	e 🗌 Other_							
С	Preservation for future generations									
4	Provide a description of the organization's c	ollections and explair	n how they furth	er the organization	on's exen	npt purpos	e in Part	XIII.		
5	During the year, did the organization solicit of	or receive donations of	of art, historical	treasures, or othe	er similar	assets		_		
_	to be sold to raise funds rather than to be m							Yes		No
Pa	t IV Escrow and Custodial Arran		te if the organiz	ation answered "	Yes" on I	Form 990,	Part IV, li	ne 9, or		
	reported an amount on Form 990, Pa									
1a	Is the organization an agent, trustee, custod							-		1
	on Form 990, Part X?						L	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	lowing table:					A		
								Amount		
	Beginning balance									
	Additions during the year									
-	Distributions during the year									
f On	Ending balance							Yes		No
	Did the organization include an amount on F If "Yes," explain the arrangement in Part XIII.					•				
_	t V Endowment Funds Complete in									
		(a) Current year	(b) Prior yea			(d) Three ye	ears back	(e) Four	vears l	back
1a	Beginning of year balance	, , ,				<u>, , , , , , , , , , , , , , , , , , , </u>			,	
b	Contributions									
c	Net investment earnings, gains, and losses									-
d	Grants or scholarships									
	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the cur	rent year end balance	e (line 1g, colum	n (a)) held as:						
а	Board designated or quasi-endowment	-	_%							
b	Permanent endowment	%								
с	Term endowment	_%								
	The percentages on lines 2a, 2b, and 2c sho	ould equal 100%.								
3a	Are there endowment funds not in the posse	ession of the organiza	ation that are he	ld and administe	red for th	е		-		
	organization by:								Yes	No
	(i) Unrelated organizations?							3a(i)		
								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza			R?				3b		
4	Describe in Part XIII the intended uses of the		wment funds.							
Pa	t VI Land, Buildings, and Equipm			0						
	Complete if the organization answere									
	Description of property	(a) Cost or o basis (investr	• • •	Cost or other asis (other)		ccumulate preciation	d	(d) Bool	(value	÷
1a	Land			166,821.				166	5,82	21.
b	Buildings			254,522.	1	L56,35	55.		3,16	
с	Leasehold improvements			355,938.		90,30)5.	265	5,63	33.
	Equipment			86,309.		47,41		38	3,89)1.
	Other			8,264.		8,26	54.			0.
Tota	Add lines 1a through 1e. (Column (d) must e	equal Form 990. Part	X, line 10c, coli	ımn (B))				569	9,51	.2.

	n of security or category (including name of security)	(b) Book value	11b. See Form 990, Part X, line 12. (c) Method of valuation: Cost or en	d-of-vear market value
() Financial c			(c) Method of Valdation. Cost of en	d-or-year market value
•	ld equity interests			
3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
otal. (Col. (b) r	must equal Form 990, Part X, line 12, col. (B))			
	nvestments - Program Related.			
	Complete if the organization answered "Yes"			
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)	must squal Form 000, Part V, line 10, sol. (D))			
Part IX	must equal Form 990, Part X, line 13, col. (B)) Other Assets			
	Complete if the organization answered "Yes"	on Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
		Description	, ,	(b) Book value
(1)				
(2)				
(3)				
(3) (4)				
(3) (4) (5)				
(3) (4) (5) (6)				
(3) (4) (5)				
(3) (4) (5) (6) (7)				
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C	n (b) must equal Form 990, Part X, line 15, cc Dther Liabilities			
(3) (4) (5) (6) (7) (8) (9) Total. (Column Part X C	Other Liabilities Complete if the organization answered "Yes"			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C	Other Liabilities			(b) Book value
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C C	Other Liabilities Complete if the organization answered "Yes"			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C C	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C (2) (1) Federa (2) (3)	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C (2) (1) Federa (2) (3) (4)	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) (9) (7) (8) (9) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C (2) (1) Federa (2) (3) (4) (5) (6)	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C (7) (1) Federa (2) (3) (4) (5) (6) (7)	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) otal. (Column Part X C C (1) Federa (2) (3) (4) (5) (6) (7) (8)	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1
(3) (4) (5) (6) (7) (8) (9) fotal. (Column Part X C (7) (1) Federa (2) (3) (4) (5) (6) (7)	Other Liabilities Complete if the organization answered "Yes" (a) Description of liability			1

UNITED PALESTINIAN APPEAL, INC.

Schedule D (Form 990) 2023

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332053 09-28-23

Schedule D (Form 990) 2023

Sche	edule D (Form 990) 2023 UNITED PALESTINIAN APPEAL,	INC.		11-	2494808	Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Stateme	ents With I				
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	•				
1	Total revenue, gains, and other support per audited financial statements			1	108,984,	,300.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	2a	417,370.			
b	Donated services and use of facilities	. 2b	362,898.			
с	Recoveries of prior year grants	. 2c				
d	Other (Describe in Part XIII.)	2d				
е	Add lines 2a through 2d			2e		268.
3	Subtract line 2e from line 1			3	108,204,	,032.
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	. 4 a	22,239.			
b	Other (Describe in Part XIII.)	4b				
С				4c		,239.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)				108,226,	,271.
Ра	rt XII Reconciliation of Expenses per Audited Financial Statem		Expenses per F	tetur	n	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a			·		101
1	Total expenses and losses per audited financial statements			1	106,498,	484.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1				
а	Donated services and use of facilities		362,898.	-		
b	Prior year adjustments			-		
С	Other losses			-		
d	,	-			200	
е				2e		898.
3	Subtract line 2e from line 1			3	106,135,	,586.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1				
а	Investment expenses not included on Form 990, Part VIII, line 7b		22,239.	-		
b	Other (Describe in Part XIII.)	. 4b				
С	Add lines 4a and 4b			4c		239.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	106,157,	825.
Pa	rt XIII Supplemental Information					

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

PART X, LINE 2:

UPA ACCOUNTS FOR UNCERTAIN TAX POSITIONS UNDER FASB ASC 740. FASB ASC 740
CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN
ENTERPRISE'S FINANCIAL STATEMENTS. FASB ASC 740 PRESCRIBES A COMPREHENSIVE
MODEL FOR RECOGNIZING, MEASURING, PRESENTING, AND DISCLOSING IN FINANCIAL
STATEMENTS TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN,
INCLUDING THE POSITION THAT UPA IS EXEMPT FROM INCOME TAXES. UPA BELIEVES
THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH,
DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS 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 09-28-23 Schedule D (Form 990) 2023

Schedule D	(Form 990) 2	023
D . J VIII	0	

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Part Am Supplemental mormation (continued)		
		Schedule D (Form 990) 2023
332055 09-28-23	30	

2023.05000 UNITED PALESTINIAN APPEAL PM134841

09001114 130075 PM134840.1

60		Stateme	nt of Act	ivities Outside the Ur	nitad Sta	itae L	OMB No. 1545-0047
SCHEDULE F (Form 990)				inswered "Yes" on Form 990, Part IV			2023
	tment of the Treasury			Attach to Form 990.			Open to Public
	al Revenue Service le of the organization	Go to w	ww.irs.gov/Forn	1990 for instructions and the latest	information.		Inspection lentification number
INAII	e of the organization						
	ITED PALESTI	NIAN APPE	AL, INC.			11-249	4808
Pa			ctivities Out	side the United States. Compl	ete if the organ	ization answe	red "Yes" on
	Form 990, Parl						
1	-	-		ds to substantiate the amount of its gra the selection criteria used to award the			Yes X No
2	For grantmakers. De United States.	scribe in Part V the	e organization's	procedures for monitoring the use of it	s grants and ot	her assistance	outside the
3		(The following Part	I, line 3 table ca	an be duplicated if additional space is r	needed.)		
	(a) Region	(b) Number of offices	(c) Number of employees, agents, and	(d) Activities conducted in the region (by type) (such as, fundraising, pro-	(e) If acti is a pro	vity listed in (d gram service,	expenditures
		in the region	independent contractors in the region	gram services, investments, grants to recipients located in the region)		e specific type (s) in the regio	I Investments
				GRANTS TO RECIPIENTS	HEALTH AND	WELFARE,	
				LOCATED IN REGION.	COMMUNITY D		,
	DLE EAST AND			GRANTS TO ORGANIZATIONS AND	EDUCATION A		
NOR	FH AFRICA -	3	32	DONATIONS OF MEDICAL DRUGS	SPONSORSHIP	S	103,748,385.
	<u></u>						102 740 205
	Subtotal	3	32				103,748,385.
α	Total from continuation sheets to Part I		0				0.
c	Totals (add lines 3a	·					
5	and 3b)	. 3	32				103,748,385.

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

Schedule F (Form 990) 2023

OMB No. 1545-0047

LHA 332071 11-29-23

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,					MEDICINE AND	
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	0.		99808052	SUPPLIES	FMV
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,					MEDICINES AND	
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	٥.		600,000.	SUPPLIES	FMV
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,					MEDICINE AND	
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	٥.		363,120.	SUPPLIES	FMV
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	26,887.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -					MEDICINES AND	
		ALGERIA, BAHRAIN,					SUPPLIES	
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	٥.		944,899.		FMV
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	5,250.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -	EDUCATION	17,403.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,	HEALTH & WELFARE, AND					
		DJIBOUTI, EGYPT,	EDUCATION	8,949.	WIRE TRANSFER	٥.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2023

Page 2

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Page 2

Part II				tions or Entities Outside the	United States.	(Schedule F (Form 9	90). Part II. line 1)	
1	of organization	(b) IRS code section and EIN (if applicable)	(c) Begion	(d) Purpose of grant	(e) Amount	(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 -						
			ALGERIA, BAHRAIN,						
			DJIBOUTI, EGYPT,	HEALTH AND WELFARE	28,728.	WIRE TRANSFER	٥.		
			MIDDLE EAST AND						
			NORTH AFRICA -	EDUCATION	13 076	WIRE TRANSFER	0.		
			MIDDLE EAST AND		20,070				
			NORTH AFRICA -						
			ALGERIA, BAHRAIN,						
			DJIBOUTI, EGYPT,	HEALTH AND WELFARE	42 240	WIRE TRANSFER	0.		
			MIDDLE EAST AND		,				
			NORTH AFRICA -						
			ALGERIA, BAHRAIN,						
			DJIBOUTI, EGYPT,	EDUCATION	8 000,	WIRE TRANSFER	٥.		
			MIDDLE EAST AND		, -				
			NORTH AFRICA -						
				HEALTH AND WELFARE,					
			DJIBOUTI, EGYPT,	, EDUCATION	12,900.	WIRE TRANSFER	0.		
			MIDDLE EAST AND		, -				
			NORTH AFRICA -						
			ALGERIA, BAHRAIN,						
			DJIBOUTI, EGYPT,	EDUCATION	21,000.	WIRE TRANSFER	0.		
			MIDDLE EAST AND		,				
			NORTH AFRICA -						
				HEALTH & WELFARE, AND					
			DJIBOUTI, EGYPT,	EDUCATION	19,500.	WIRE TRANSFER	0.		
			MIDDLE EAST AND		,				
			NORTH AFRICA -						
			ALGERIA, BAHRAIN,						
			DJIBOUTI, EGYPT,	HEALTH AND WELFARE	33,205.	WIRE TRANSFER	0.		
			MIDDLE EAST AND		· , – · · ·				
			NORTH AFRICA -						
			ALGERIA, BAHRAIN,						
			DJIBOUTI, EGYPT,	HEALTH AND WELFARE		WIRE TRANSFER	0.		

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Page 2

Part II Continuation o	f Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line 1))	
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 -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	22,500.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	59,500.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH & WELFARE	38,104.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -	HEALTH & WELFARE,					
		ALGERIA, BAHRAIN,	EDUCATION, AND					
		DJIBOUTI, EGYPT,	COMMUNITY DEVELOPMENT	10,000.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	50,000.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	11,000.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	41,275.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	7,115.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	7,200.	WIRE TRANSFER	0.		

UNITED PALESTINIAN APPEAL, INC.

11-2494808

Page **2**

							4)	i aye z
	t Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	<u>(Schedule F (Form 9</u>	190), Part II, line I		
1	(b) IRS code section		(d) Purpose of	(e) Amount	(f) Manner of	(g) Amount of	(h) Description	(i) Method of
(a) Name of organization	and EIN (if applicable)	(c) Region	grant	of cash grant	cash disbursement	non-cash assistance	of non-cash assistance	valuation (book, FMV, appraisal, other)
			-	-				
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	57,646.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	COMMUNITY DEVELOPMENT	22,400.	WIRE TRANSFER	0.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	20,998.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	6,500.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	EDUCATION	190,822.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,						
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	65,183.	WIRE TRANSFER	٥.		
		MIDDLE EAST AND		-				
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,					MEDICAL AND	
		DJIBOUTI, EGYPT,	HEALTH AND WELFARE	0.		29,886.	SUPPLIES	FMV
		MIDDLE EAST AND				,		
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,					MEDICAL AND	
		DJIBOUTI, EGYPT,	MEDICAL SUPPLIES	0.			SUPPLIES	FMV
		MIDDLE EAST AND						
		NORTH AFRICA -						
		ALGERIA, BAHRAIN,					MEDICAL AND	
			MEDICAL SUPPLIES	0.			SUPPLIES	FMV
		DUIBOUII, EGIFI,	MEDICAL SOFFLIES	۰.		240,000.	SOLETTES	FMV

332182 04-01-23

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.
	Dest III see he doo les test of the dell'Alexandres are to see deal	

Part III can be duplicated if additional space is needed. **(h)** Method of valuation (book, FMV, appraisal, other) (c) Number of (d) Amount of (e) Manner of (f) Amount of (g) Description of (a) Type of grant or assistance (b) Region cash disbursement recipients cash grant noncash noncash assistance assistance MIDDLE EAST AND NORTH AFRICA -ALGERIA, BAHRAIN, EDUCATION AND SCHOLARSHIPS DJIBOUTI, EGYPT 8 5,953. WIRE TRANSFER Ο. MIDDLE EAST AND NORTH AFRICA -ALGERIA, BAHRAIN, SALARIES DJIBOUTI, EGYPT, 32 554,573. WIRE TRANSFER 0

Schedule F (Form 990) 2023

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)	Yes	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 separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? <i>If</i> "Yes," <i>the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)</i>	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? <i>If</i> "Yes," <i>the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)</i>	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? <i>If</i> "Yes," <i>the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)</i>	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? <i>If</i> "Yes," <i>the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)</i>	X Yes	No

Schedule F (Form 990) 2023

Schedule F (Form 990) 2023 UNITED PALESTINIAN APPEAL, INC.	11-2494808	Page 5
Part V Supplemental Information		
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounti	ng method; amounts of	
investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method	ל); and Part III, column (c)	
(estimated number of recipients), as applicable. Also complete this part to provide any additional inform	ation. See instructions.	
SCHEDULE F, PART I, LINE 2:		
IN ORDER TO INCREASE TRANSPARENCY AND OVERSIGHT FOR THE GRA	ANTS, AND	
INCREASE THE IMPACT OF EVERY DOLLAR SPENT, UPA IMPLEMENTED	THE NEW	
PROJECT-BASED MODEL. UPA HAD THOSE THAT RECEIVED GRANTS SU	3MIT	
PROPOSALS FOR PROJECTS AND SIGN A TERMS OF GRANT FOR EACH 1	PROJECT. IN	
ORDER TO CREATE MORE TRANSPARENCY AND GET MORE INFORMATION	OUT TO EACH	
PROJECT GRANT APPLICATION, UPA UPDATED THE APPLICATION TO 3	INCLUDE NINE	
SPECIFIC QUESTIONS THAT WOULD BE USED TO EVALUATE THE APPL	ICATION, SUCH	
AS "IS THE PROJECT SUSTAINABLE?" AND "DOES THE PROJECT BUIL	LD CAPACITY?"	
THIS MADE IT EASIER TO OBJECTIVELY WEIGH PROJECT GRANT APPI	LICATIONS	
AGAINST EACH OTHER, AND ALL THOSE QUESTIONS WERE INCLUDED I	IN THE RUBRIC	
UPA CREATED. OTHER FACTORS UPA TOOK INTO ACCOUNT WHEN POSS	IBLE, WERE	
EACH ORGANIZATION'S STRUCTURE AND EFFICIENCY, RESPONSIVENES	SS, AND	
REPORTING QUALITY IF UPA HAD WORKED WITH THEM BEFORE.		

SCHEDULE F, PART I, LINE 3, COL (F):

EXPENDITURES ARE REPORTED BASED ON THE ACCRUAL ACCOUNTING METHOD.

SCHEDULE F, PART III, LINE 1, COL (C):

THE NUMBER OF INDIVIDUAL RECIPIENTS RECEIVING ASSISTANCE IS DETERMINED

BY THE NUMBER OF SCHOLARSHIPS THE ORGANIZATION PROVIDED AND THE NUMBER

38

OF STUDENTS RECEIVING EDUCATIONAL INSTRUCTION BY THE ORGANIZATION.

332075 11-29-23

sc	HEDULE J	Compensation Information		OMB No. 1	545-004	47
(Fo	rm 990)	- For certain Officers, Directors, Trustees, Key Employees, and Highest		20	7 7	,
		Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.		20	ZJ)
Dena	rtment of the Treasury	Attach to Form 990.		Open to	Publ	ic
Intern	al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe		
Nam	ne of the organization		Employer i			nber
De		UNITED PALESTINIAN APPEAL, INC.	11-2	49480	8	
Pa	rt I Question	s Regarding Compensation				
4-			000		Yes	No
а		ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
	First-class or c	line 1a. Complete Part III to provide any relevant information regarding these items.	naluaa			
	Travel for com					
		ation and gross-up payments Health or social club dues or initiation fee				
		spending account				
b	If any of the boxes	on line 1a are checked, did the organization follow a written policy regarding payment or				
-	•			1b		
2		n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	-	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		
3	Indicate which, if a	ny, of the following the organization used to establish the compensation of the organization's	i			
	CEO/Executive Dire	ctor. Check all that apply. Do not check any boxes for methods used by a related organization	on to			
	establish compensa	ation of the CEO/Executive Director, but explain in Part III.				
	Compensation	committee Written employment contract				
	Independent of	ompensation consultant Compensation survey or study				
	Form 990 of o	ther organizations Approval by the board or compensation c	ommittee			
4		any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
	organization or a re	-				
a		e payment or change-of-control payment?				X
b		eive payment from a supplemental nonqualified retirement plan?				X X
С	-	eive payment from an equity-based compensation arrangement?		4c		
	If "Yes" to any of lir	es 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	Only section 501/a)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n			
5	contingent on the r		••			
а	-			5a		x
		ation?				X
		r 5b, describe in Part III.				
6		, on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the r					
а	The organization?	-		6a		X
		ation?				X
		r 6b, describe in Part III.				
7	For persons listed of	n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	i			
		es 5 and 6? If "Yes," describe in Part III		7		X
8	Were any amounts	reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to th	ne			1
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X
9	If "Yes" on line 8, d	d the organization also follow the rebuttable presumption procedure described in				
	Regulations section					
For	Paperwork Reduct	on Act Notice, see the Instructions for Form 990.	Sched	lule J (Forn	n 990)	2023

LHA 332111 11-06-23

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC		(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) SALEEM ZARU	(i)	177,792.	0.	0.	7,077.	21,675.	206,544.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

Part III Supplemental Information

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

Schedule J (Form 990) 2023

SCHE	DULE	Μ
(Form	990)	

Department of the Treasury Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

Open to Public

Inspection

2

Employer identification number

11 - 2494808

23

Complete if the organizations answered "Yes" on Form 990, Part IV, lines	s 29 o	r 30
Attach to Form 990.		

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

Name of the organization

UNITED PALESTINIAN APPEAL, INC.

Pai	τι	IY	pes of Property	_	-					
				(a)	(b)	(c)		d)		
				Check if	Number of contributions or	Noncash contribution amounts reported or				
				applicable		Form 990, Part VIII, line		oution ai	mount	5
1	Art -	Works	of art							
2			ical treasures							
3			onal interests							
4			publications							
5			nd household goods							
6			ther vehicles							
7			planes							
8			property							
9			Publicly traded	X	12	292,35	4. FAIR MARKE	T VA	LUE	
10			Closely held stock							
11			Partnership, LLC, or							
			sts							
12			Miscellaneous							
13			onservation contribution -							
	Hist	oric str	uctures							
14	Qua	lified c	onservation contribution - Other							
15	Rea	estate	e - Residential							
16	Rea	lestate	e - Commercial							
17			e - Other							
18			s							
19			itory							
20			medical supplies	X	6	102,026,82	5.FAIR MARKE	<u>r va</u>	LUE	
21	Taxi	dermy								
22	Hist	orical a	artifacts							
23	Scie	entific s	pecimens							
24	Arch	neologi	cal artifacts							
25	Oth	ər ()							
26	Oth	ər ()							
27	Oth	ər ()							
28	Oth)							
29			Forms 8283 received by the organi		, ,					
	for v	vhich t	he organization completed Form 82	83, Part V, D	onee Acknowledg	ement 29				
									Yes	No
30a			year, did the organization receive b							
			for at least 3 years from the date of							v
_			rposes for the entire holding period	?				30a		X
			escribe the arrangement in Part II.		and the state of t		ile ali e e o		37	
31			rganization have a gift acceptance					31	X	<u> </u>
32a			rganization hire or use third parties		•	· •				v
		tributio						32a		X
			escribe in Part II.							
33			nization didn't report an amount in c	column (c) foi	r a type of property	for which column (a) is	checked,			
	aeso	cribe in	Part II.							

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

Schedule M (Form 990) 2023

LHA 332141 09-11-23

Part II	Supplementa	I Informatio	D. Provide the information	tion required by	Dort II
Schedule N	/I (Form 990) 2023	UNITED	PALESTINIAN	APPEAL,	INC

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

SCHEDULE M, PART 1, COLUMN (B):

THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS ON SCHEDULE

M, PART I, COLUMN (B).

Schedule M (Form 990) 2023

332142 09-11-23

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

Supplemental Information to Form 990 or 990-EZ

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



11-2494808

UNITED PALESTINIAN APPEAL, INC.

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

AND IN REFUGEE CAMPS.

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

HAS 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:

EDUCATION AND SCHOLARSHIPS - FINANCIAL ASSISTANCE IN THE FORM OF

UNIVERSITY SCHOLARSHIPS, WORK STUDY OPPORTUNITIES, FELLOWSHIPS AND

VOCATIONAL TRAINING PROVIDED TO NEEDY PALESTINIAN STUDENTS WHO ARE

LIVING IN OR INTEND TO RETURN TO PALESTINE.

EXPENSES \$ 156,533. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

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:

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

 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2023

 LHA
 332211 11-14-23

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Schedule O (Form 990) 2023	Page 2
Name of the organization UNITED PALESTINIAN APPEAL, INC.	Employer identification number $11-2494808$
IMMEDIATELY MEET TO DECIDE WHAT CORRECTIONS MUST TAKE PLAC	E. UPA HAS A
BOARD APPROVED CONFLICT OF INTEREST POLICY IN PLACE WHICH	EFFECTIVELY
COVERS THESE MATTERS.	

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION IS REVIEWED BY THE BOARD'S EXECUTIVE COMMITTEE BEFORE

EMPLOYMENT CONTRACTS ARE CREATED. CONTRACT AND SALARY REQUIREMENTS ARE

BASED ON SALARY COMPARISON DATA PROVIDED BY INDEPENDENT SURVEYS,

COMPARABILITY DATA AND CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISION.

FORM 990, PART VI, SECTION C, LINE 18:

UPA COMPLIES WITH IRC SECTION 6104 AND MAKES ITS FORMS 1023 AND 990

AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST. FORM 990 AND THE ANNUAL

FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON UPA'S WEBSITE.

FORM 990, PART VI, SECTION C, LINE 19:

UPA MAKES ITS CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS AND

GOVERNING DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE ANNUAL

FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON UPA'S WEBSITE.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION HAS NOT CHANGED EITHER ITS OVERSIGHT PROCESS OR

45

SELECTION PROCESS DURING THE TAX YEAR.

332212 11-14-23