

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2001

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

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2001 calendar year, OR tax year beginning, and ending

B Check if applicable:

- Address change
Name change
Initial return
Final return
Amended return
Application pending

Name of organization: Women's Learning Partnership for Rights, Dev't. & Peace
Employer identification number: 52-2199581
Address: 4343 Montgomery Avenue, Bethesda, MD 20814

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: www.learningpartnership.org

J Organization type (check only one) [X] 501(c) (3) (insert no.) [] 4947(a)(1) or [] 527

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

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? [] Yes [X] No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? [] Yes [] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No
I Enter 4-digit GEN

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 461,001

M Check [] if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Table with 21 rows and 4 columns: Description, Sub-row, Amount, Total. Includes Revenue (Total: 461,001), Expenses (Total: 391,530), and Net Assets (Total: 181,903).

Part II Statement of

Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	0			
23 Specific assistance to individuals (attach schedule)	0			
24 Benefits paid to or for members (attach schedule)	0			
25 Compensation of officers, directors, etc.	88,195	70,000	10,028	8,167
26 Other salaries and wages	89,748	58,539	24,129	7,080
27 Pension plan contributions	8,167	5,960	1,534	673
28 Other employee benefits	13,109	9,480	2,556	1,073
29 Payroll taxes	14,332	10,479	2,700	1,153
30 Professional fundraising fees	0			
31 Accounting fees	0			
32 Legal fees	0			
33 Supplies	4,801	3,403	1,006	392
34 Telephone	6,997	6,099	548	350
35 Postage and shipping	4,549	3,910	197	442
36 Occupancy	18,000	12,274	3,999	1,727
37 Equipment rental and maintenance	2,833	1,886	685	262
38 Printing and publications	9,756	9,756	0	0
39 Travel	14,912	13,616	0	1,296
40 Conferences, conventions, and meetings	7,213	6,523	552	138
41 Interest	0			
42 Depreciation, depletion, etc. (attach schedule)	3,567	2,450	778	339
43 Other expenses not covered above (itemize): a Consultant	70,371	70,371	0	0
b Material development & production	13,651	13,651	0	0
c Professional fees	7,469	6,012	1,119	338
d Dues & subscriptions	1,011	797	149	65
e Public relations	110	110	0	0
Outreach & development	447	390	41	16
Honorarium	27	27	0	0
Duplicating	204	180	19	5
Books	1,198	1,198	0	0
Bank fees	510	309	155	46
Internet	4,765	3,444	896	425
Repairs & maintenance	2,153	1,456	507	190
Insurance	1,601	1,076	367	158
Utilities	908	609	217	82
Miscellaneous expenses	926	534	290	102
f Total functional expenses (add lines 22 through 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	391,530	314,539	52,472	24,519

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

(See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? see attached	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a Leadership (see attached)	
(Grants and allocations \$ _____)	192,171
b Advocacy (see attached)	
(Grants and allocations \$ _____)	86,120
c Human Rights (see attached)	
(Grants and allocations \$ _____)	12,064
d Conference (see attached)	
(Grants and allocations \$ _____)	24,184
e Other program services (attach schedule)	
(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	314,539

Part IV Balance Sheets

(See Specific Instructions on page 24.)

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

		(A)		(B)
		Beginning of year		End of year
Assets				
45	Cash - non-interest-bearing	50,206	45	162,483
46	Savings and temporary cash investments		46	
47a	Accounts receivable			
b	Less: allowance for doubtful accounts		47c	0
48a	Pledges receivable			
b	Less: allowance for doubtful accounts		48c	0
49	Grants receivable	52,500	49	26,250
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less: allowance for doubtful accounts		51c	0
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	1,840	53	8,622
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments - land, buildings, and equipment: basis			
b	Less: accumulated depreciation (attach schedule)		55c	0
56	Investments - other (attach schedule)	0	56	0
57a	Land, buildings, and equipment: basis	19,542		
b	Less: accumulated depreciation (attach schedule)	6,517	57c	13,025
58	Other assets (describe _____)	13	58	0
59	Total assets (add lines 45 through 58) (must equal line 74)	118,905	59	210,380
Liabilities				
60	Accounts payable and accrued expenses	6,473	60	28,477
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe _____)	0	65	0
66	Total liabilities (add lines 60 through 65)	6,473	66	28,477
Net Assets or Fund Balances				
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	51,612	67	55,583
68	Temporarily restricted	60,820	68	126,320
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	112,432	73	181,903
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	118,905	74	210,380

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26.)

a	Total revenue, gains, and other support per audited financial statements	a	461,001
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify):		
	\$		
	Add amounts on lines (1) thru (4)	b	0
c	Line a minus line b	c	461,001
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	Add amounts on lines (1) and (2)	d	0
e	Total revenue per line 12, Form 990 (line c plus line d)	e	461,001

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	391,530
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify):		
	\$		
	Add amounts on lines (1) thru (4)	b	0
c	Line a minus line b	c	391,530
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	Add amounts on lines (1) and (2)	d	0
e	Total expenses per line 17, Form 990 (line c plus line d)	e	391,530

Part V List of Officers, Directors, Trustees, and Key Employees

(List each one even if not compensated; see Specific Instructions on page 26.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Mahnaz Afkhami 3101 Cummings Lane Chevy Chase, MD 20815	President 40	70,000	7,000	0
The Board of Directors did not receive compensation; The average time that the Board spent was 5 hours per week. (see attached list)				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If "Yes," attach schedule - see Specific Instructions on page 27.

Part VI Other Information

(See Specific Instructions on page 27.)

Yes or No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	No
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	No
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	No
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	No
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	0
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	No
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		0
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	No
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>Maryland</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions.)	90b	5
91	The books are in care of <u>Women's Learning Partnership</u> Telephone no. <u>(301) 654-2774</u> Located at <u>4343 Montgomery Ave., #201, Bethesda, MD</u> ZIP + 4 <u>20814</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	

Part VII Analysis of Income-Producing Activities

(See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Video & book sales					1,026
b Other income					140
c					
d					
e					
104 Subtotal (add cols. (B), (D), and (E))		0		0	1,166
105 Total (add line 104, columns (B), (D), and (E))					1,166

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

(See Specific Instructions on page 32.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
103 a&b	Represents income necessary to perform WLP's exempt activities for which they were granted 501 (c) 3 status.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts

(See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: *M. / C.* Date: 5/3/2002

MAHNAZ AFKHAMI, PRESIDENT & CEO

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: *Arden H. Buntua* Date: 5/1/2002 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Buntua & Company, 450 West Broad Street, Suite 120, Falls Church, VA 22044

Preparer's SSN or PTIN (See Gen. Inst. W): P00057771

EIN: 54-2025099

Phone no.: (703)534-8500