Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

For calendar year 2022, or tax year beginning 01-01-2022 , and ending 12-31-2022

Name of foundation
ARAB CENTER WASHINGTON DC INC

A Employer identification number
46-4736138

Number and street (or P.O. box number if mail is not delivered to street address)
800 10TH ST NW 650

Room/suite

B Telephone number (see instructions)
(202) 750-4000

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20001

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here..... ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ... ▶ ☐

H Check type of organization: ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ..... ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), *line 16)* ▶$ 1,933,983

J Accounting method: ☐ Cash ☑ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ..... ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	2,262,150			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	248	248		
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	2,262,398	248		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	152,119	0		0
	14	Other employee salaries and wages	846,760	0		0
	15	Pension plans, employee benefits	229,320	0		0
	16a	Legal fees (attach schedule)	9,647	0		0
	b	Accounting fees (attach schedule)	15,060	0		0
	c	Other professional fees (attach schedule)	1,767	0		0
	17	Interest	98	0		0
	18	Taxes (attach schedule) (see instructions)	82,821	0		0
	19	Depreciation (attach schedule) and depletion	25,371	0		
	20	Occupancy	407,656	0		0
	21	Travel, conferences, and meetings	30,939	0		0
	22	Printing and publications	176	0		0
	23	Other expenses (attach schedule)	352,370	271		0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	2,154,104	271		0
	25	Contributions, gifts, grants paid	0			0
	26	**Total expenses and disbursements.** Add lines 24 and 25	2,154,104	271		0
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	108,294			
	b	**Net investment income** (if negative, enter -0-)		0		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	1,107,691	1,308,168	1,308,168
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 10,100			
		Less: allowance for doubtful accounts ▶		10,100	10,100
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	69,658	39,730	39,730
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis ▶ 442,578			
		Less: accumulated depreciation (attach schedule) ▶ 313,341	146,938	129,237	129,237
	15	Other assets (describe ▶)	0	446,748	446,748
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,324,287	1,933,983	1,933,983
Liabilities	17	Accounts payable and accrued expenses	9,240	21,885	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)	1,803	490,831	
	23	**Total liabilities**(add lines 17 through 22)	11,043	512,716	
Net Assets or Fund Balances		**Foundations that follow FASB ASC 958, check here** ▶ ☐ **and complete lines 24, 25, 29 and 30.**			
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
		Foundations that do not follow FASB ASC 958, check here ▶ ☑ **and complete lines 26 through 30.**			
	26	Capital stock, trust principal, or current funds	0	0	
	27	Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28	Retained earnings, accumulated income, endowment, or other funds	1,313,244	1,421,267	
	29	**Total net assets or fund balances** (see instructions)	1,313,244	1,421,267	
	30	**Total liabilities and net assets/fund balances** (see instructions)	1,324,287	1,933,983	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	1,313,244
2	Enter amount from Part I, line 27a	2	108,294
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	1,421,538
5	Decreases not included in line 2 (itemize) ▶	5	271
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	1,421,267

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ **(attach copy of letter if necessary–see instructions)**		
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)	1	0
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	0
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	0
6	Credits/Payments:		
a	2022 estimated tax payments and 2021 overpayment credited to 2022 — 6a: 0		
b	Exempt foreign organizations—tax withheld at source — 6b: 0		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 0		
d	Backup withholding erroneously withheld — 6d: 0		
7	Total credits and payments. Add lines 6a through 6d	7	0
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2221 is attached.	8	0
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	0
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be: **Credited to 2023 estimated tax** ▶ **Refunded** ▶	11	

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0 **(2)** On foundation managers. ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XIV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2022 or the taxable year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VI-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
	Website address ▶ N A			
14	The books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (202) 750-4000			
	Located at ▶ 800 10TH ST NW 650 WASHINGTON DC ZIP+4 ▶ 20001			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2022, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign			

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		No
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		No
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		
c	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?	1d		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a		No
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b	If "Yes," did it have excess business holdings in 2022 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2022.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?	4b		No

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		No
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		No
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b		
c	Organizations relying on a current notice regarding disaster assistance check ▶ ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	5d		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment during the year?	8		No

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(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 and deferred compensation	**(e)** Expense account, other allowances
KHALIL JAHSHAN 800 10TH ST NW 650 WASHINGTON, DC 20001	EXECUTIVE DIRECTOR 40.00	152,119	26,461	0
GEORGE SALEM 800 10TH ST NW 650 WASHINGTON, DC 20001	BOARD MEMBER 1.00	0	0	0
NADIM ROUHANA 800 10TH ST NW 650 WASHINGTON, DC 20001	BOARD MEMBER 1.00	0	0	0
ILHAM NASSER 800 10TH ST NW 650 WASHINGTON, DC 20001	BOARD MEMBER 1.00	0	0	0
GEORGE DOUMAR 800 10TH ST NW 650 WASHINGTON, DC 20001	LEGAL COUNSEL & TREASURER 1.00	0	0	0
MOHAMMED ABU-NIMER 800 10TH ST NW 650 WASHINGTON, DC 20001	BOARD MEMBER 1.00	0	0	0
SOLEMAN ABU-BADER 800 10TH ST NW 650 WASHINGTON, DC 20001	BOARD MEMBER 1.00	0	0	0
LAURIE KING 800 10TH ST NW 650 WASHINGTON, DC 20001	BOARD MEMBER 1.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		

Total number of others receiving over $50,000 for professional services. . . . . ▶

0

Part VIII- Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part VIII- Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 . . . . . ▶	0

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities		1a	0
b	Average of monthly cash balances		1b	200,000
c	Fair market value of all other assets (see instructions)		1c	0
d	**Total** (add lines 1a, b, and c)		1d	200,000
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0		
2	Acquisition indebtedness applicable to line 1 assets		2	0
3	Subtract line 2 from line 1d		3	200,000
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	0
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	200,000
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	10,000

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6		1	10,000
2a	Tax on investment income for 2022 from Part V, line 5	2a		
b	Income tax for 2022. (This does not include the tax from Part V.)	2b		
c	Add lines 2a and 2b		2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	10,000
4	Recoveries of amounts treated as qualifying distributions		4	0
5	Add lines 3 and 4		5	10,000
6	Deduction from distributable amount (see instructions)		6	0
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1		7	10,000

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	0
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4	4	0

Part XII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7					10,000
2 Undistributed income, if any, as of the end of 2022:					
a Enter amount for 2021 only.				0	
b Total for prior years: 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2022:					
a From 2017.					
b From 2018.					
c From 2019.	30,000				
d From 2020.					
e From 2021.					
f **Total** of lines 3a through e		30,000			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ $ 0					
a Applied to 2021, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see instructions).			0		
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2022 distributable amount					0
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2022. *(If an amount appears in column (d), the same amount must be shown in column (a).)*		10,000			10,000
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		20,000			
b Prior years' undistributed income. Subtract line 4b from line 2b			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0		
d Subtract line 6c from line 6b. Taxable amount —see instructions			0		
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount—see instructions				0	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)		0			
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions) . . .		0			
9 **Excess distributions carryover to 2023.** Subtract lines 7 and 8 from line 6a		20,000			
10 Analysis of line 9:					
a Excess from 2018					
b Excess from 2019	20,000				
c Excess from 2020. . . .					
d Excess from 2021					
e Excess from 2022					

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2022	**(b)** 2021	**(c)** 2020	**(d)** 2019	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Total . . . . . ▶ **3a**				0
b *Approved for future payment*				
Total . . . . . ▶ **3b**				0

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	248	
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: **a**					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0		248	0
13 **Total.** Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations.)				**13**	248

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Part XVI Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash	1a(1)		No
(2) Other assets	1a(2)		No
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets	1b(3)		No
(4) Reimbursement arrangements	1b(4)		No
(5) Loans or loan guarantees	1b(5)		No
(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line No.	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule.

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Sign Here

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

▶ Signature of officer or trustee — Date 2023-09-08 — ▶ Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶☐	PTIN
DONALD K MARSHALL				P00173665
Firm's name ▶ DEMBO JONES PC				Firm's EIN ▶52-1073331
Firm's address ▶ 6116 EXECUTIVE BLVD SUITE 500 NORTH BETHESDA, MD 20852				Phone no. (301) 770-5100

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	15,060	0		0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
WEBSITE COSTS IN SERVICE 2021	2021-09-01	35,264	3,918	36.000000000000	11,755	0		15,673

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
LAPTOPS - COSTCO	2014-10-08	1,060	530	200DB	5.000000000000	0	0		
APPLE COMPUTERS	2014-11-07	1,772	886	200DB	5.000000000000	0	0		
TOSHIBA LAPTOPS	2014-11-05	1,505	752	200DB	5.000000000000	0	0		
AV EQUIPMENT	2015-06-30	41,475	38,513	SL	7.000000000000	2,962	0		
TELEPHONE SYSTEM ARK TELECOM	2015-06-12	27,999	26,333	SL	7.000000000000	1,666	0		
APPLE COMPUTERS	2015-10-16	2,516	2,516	SL	5.000000000000	0	0		
2 DESK TOP COMPUTERS	2015-10-23	2,980	2,980	SL	5.000000000000	0	0		
SIGNAGE	2015-06-08	12,800	12,041	SL	7.000000000000	759	0		
ADDITIONAL TELEPHONE EQUIPMENT	2015-12-02	1,502	1,307	SL	7.000000000000	195	0		
OFFICE FURNITURE	2015-02-09	32,671	32,280	SL	7.000000000000	391	0		
WINDOW TREATMENTS	2015-03-12	2,525	2,467	SL	7.000000000000	58	0		
LEASEHOLD IMPROVEMENT - BOGNET	2015-02-28	112,356	51,182	SL	15.000000000000	7,490	0		
LEASEHOLD IMPROVEMENT - ARCHITECTURAL	2015-02-28	25,527	11,630	SL	15.000000000000	1,702	0		
COMMUNICATION CABLING	2015-02-06	15,700	7,241	SL	15.000000000000	1,047	0		
LEASEHOLD IMPROVEMENT - COMPLIANCE INSPECTIONS	2015-02-28	5,000	2,276	SL	15.000000000000	333	0		
SECURITY SYSTEM	2015-02-28	7,595	3,458	SL	15.000000000000	506	0		
LEASEHOLD IMPROVEMENT - ARCHITECTURAL	2015-02-28	10,133	4,619	SL	15.000000000000	676	0		
INFRASTRUCTURE CABLING	2016-08-01	5,640	2,037	SL	15.000000000000	376	0		
WATERLINE FOR REFRIGERATOR	2016-12-27	1,575	525	SL	15.000000000000	105	0		
3RD FLOOR FURNITURE	2016-08-01	22,194	17,176	SL	7.000000000000	3,171	0		
3RD FLOOR TELEVISION	2016-08-01	1,217	942	SL	7.000000000000	174	0		
CISSION COMPUTERS	2016-01-20	4,111	4,111	SL	5.000000000000	0	0		
6 INTERN COMPUTERS	2016-05-30	8,867	8,867	SL	5.000000000000	0	0		
APPLE LAPTOP	2016-07-06	2,567	2,567	SL	5.000000000000	0	0		
EVENT LAP TOP	2016-11-30	1,177	1,177	SL	5.000000000000	0	0		
CAMERA, PODIUM WIRELESS AUDIO SYSTEM	2016-09-01	3,471	3,206	SL	5.000000000000	34	0		
MICROPHONES	2016-09-01	1,979	1,829	SL	5.000000000000	18	0		
LIVESTREAMING RECORDING EQUIPMENT	2016-09-01	6,295	5,815	SL	5.000000000000	60	0		
3RD FLOOR TELEPHONE EQUIPMENT	2016-08-01	5,927	4,588	SL	7.000000000000	847	0		
TELEPHONE EQUIPMENT	2016-08-01	10,000	7,739	SL	7.000000000000	1,429	0		
DESK TOP COMPUTER	2016-10-11	4,334	4,334	SL	5.000000000000	0	0		
EVENT LAP TOP	2017-01-01	3,420	3,420	SL	5.000000000000	0	0		
SONY MIRRORLESS CAMERA	2022-12-15	2,698		SL	5.000000000000	45	0		
LAPTOP 17""	2022-06-22	2,050		SL	5.000000000000	239	0		
LAPTOP 15" (2)	2022-06-22	4,100		SL	5.000000000000	478	0		
ALL IN ONE DESKTOP	2022-06-22	1,250		SL	5.000000000000	146	0		
APPLE DESKTOP	2022-09-26	4,663		SL	5.000000000000	232	0		
APPLE DESKTOP	2022-10-18	4,663		SL	5.000000000000	232	0		

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
LAPTOPS - COSTCO	1,060	1,060	0	
APPLE COMPUTERS	1,772	1,772	0	
TOSHIBA LAPTOPS	1,505	1,505	0	
AV EQUIPMENT	41,475	41,475	0	
TELEPHONE SYSTEM ARK TELECOM	27,999	27,999	0	
APPLE COMPUTERS	2,516	2,516	0	
2 DESK TOP COMPUTERS	2,980	2,980	0	
SIGNAGE	12,800	12,800	0	
ADDITIONAL TELEPHONE EQUIPMENT	1,502	1,502	0	
OFFICE FURNITURE	32,671	32,671	0	
WINDOW TREATMENTS	2,525	2,525	0	
LEASEHOLD IMPROVEMENT - BOGNET	112,356	58,672	53,684	
LEASEHOLD IMPROVEMENT - ARCHITECTURAL	25,527	13,332	12,195	
COMMUNICATION CABLING	15,700	8,288	7,412	
LEASEHOLD IMPROVEMENT - COMPLIANCE INSPECTIONS	5,000	2,609	2,391	
SECURITY SYSTEM	7,595	3,964	3,631	
LEASEHOLD IMPROVEMENT - ARCHITECTURAL	10,133	5,295	4,838	
INFRASTRUCTURE CABLING	5,640	2,413	3,227	
WATERLINE FOR REFRIGERATOR	1,575	630	945	
3RD FLOOR FURNITURE	22,194	20,347	1,847	
3RD FLOOR TELEVISION	1,217	1,116	101	
CISSION COMPUTERS	4,111	4,111	0	
6 INTERN COMPUTERS	8,867	8,867	0	
APPLE LAPTOP	2,567	2,567	0	
EVENT LAP TOP	1,177	1,177	0	
CAMERA, PODIUM WIRELESS AUDIO SYSTEM	3,471	3,240	231	
MICROPHONES	1,979	1,847	132	
LIVESTREAMING RECORDING EQUIPMENT	6,295	5,875	420	
3RD FLOOR TELEPHONE EQUIPMENT	5,927	5,435	492	
TELEPHONE EQUIPMENT	10,000	9,168	832	
DESK TOP COMPUTER	4,334	4,334	0	
EVENT LAP TOP	3,420	3,420	0	
WEBSITE COSTS IN SERVICE 2021	35,264	15,673	19,591	
SONY MIRRORLESS CAMERA	2,698	45	2,653	
LAPTOP 17""	2,050	239	1,811	
LAPTOP 15" (2)	4,100	478	3,622	
ALL IN ONE DESKTOP	1,250	146	1,104	
APPLE DESKTOP	4,663	232	4,431	
APPLE DESKTOP	4,663	232	4,431	

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL	9,647	0		0

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
RIGHT OF USE ASSET		446,748	446,748

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Description	Amount
BANK AND INVEST FEES	271

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SUBCONTRACTORS	137,400	0		0
DUES AND SUBSCRIPTIONS	24,341	0		0
EQUIPMENT LEASING	16,725	0		0
PAYROLL PROCESSING	19,735	0		0
SHIPPING AND DELIVERY	412	0		0
OFFICE SUPPLIES	8,274	0		0
INSURANCE - GENERAL	5,932	0		0
INSURANCE - WORKMAN'S COMP	4,330	0		0
IT SUPPORT	17,566	0		0
MISCELLANEOUS	104	0		0
BANK CHARGES	776	271		0
INTERNET	7,995	0		0
TELECOM/TELEPHONE	10,399	0		0
PARKING	9,172	0		0
EVENTS	61,907	0		0
ADVERTISING	5,547	0		0
BAD DEBT EXPENSE	10,000	0		0
AMORTIZATION	11,755	0		0

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Description	Beginning of Year - Book Value	End of Year - Book Value
CREDIT CARD PAYABLE	1,803	38,581
ST LEASE LIABILITY	0	243,132
LT LEASE LIABILITY	0	209,118

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER PROFESSIONAL FEES	1,767	0		0

TY 2022 IRS 990 e-File Render

Name: ARAB CENTER WASHINGTON DC INC

EIN: 46-4736138

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	82,821	0		0