

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Form 990

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.

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY		D Employer identification number 52-1376034
	Doing business as		E Telephone number (202) 452-0650
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 27,214,271.
	1111 19TH STREET NW	500	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
F Name and address of principal officer: ROBERT SATLOFF SAME AS C ABOVE		H(c) Group exemption number	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.WASHINGTONINSTITUTE.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1984 M State of legal domicile: DC	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ADVANCE A BALANCED AND REALISTIC UNDERSTANDING OF AMERICAN INTERESTS IN THE MIDDLE EAST.	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	31
	4 Number of independent voting members of the governing body (Part VI, line 1b)	31
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	96
	6 Total number of volunteers (estimate if necessary)	31
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year: 15,229,300. Current Year: 21,938,528.
	9 Program service revenue (Part VIII, line 2g)	788,200. 584,567.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,864,927. 2,007,649.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-263,702. -113,084.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,618,725. 24,417,660.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	10,635,735. 12,595,432.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	60,000. 65,000.
	b Total fundraising expenses (Part IX, column (D), line 25)	1,678,698.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,254,628. 5,156,525.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	15,950,363. 17,816,957.
19 Revenue less expenses. Subtract line 18 from line 12	1,668,362. 6,600,703.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year: 78,601,679. End of Year: 91,104,034.
	21 Total liabilities (Part X, line 26)	13,816,710. 13,393,071.
	22 Net assets or fund balances. Subtract line 21 from line 20	64,784,969. 77,710,963.

Part II Signature Block

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.

Sign Here	Signature of officer <i>Robert Satloff</i>	Date 11/8/2024			
	Type or print name and title ROBERT SATLOFF, EXECUTIVE DIRECTOR				
Preparer Use Only	Print/Type preparer's name RICHARD J. LOCASTRO, CPA	Preparer's signature <i>Richard J. Locastro</i>	Date 11/8/2024	Check if self-employed <input type="checkbox"/>	PTIN P00288314
	Firm's name GELMAN, ROSENBERG & FREEDMAN	Firm's EIN 52-1392008		Phone no. 301-951-9090	
Firm's address 4550 MONTGOMERY AVE SUITE 800N BETHESDA, MD 20814-2930					

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part 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:
THE WASHINGTON INSTITUTE SEEKS TO IMPROVE THE QUALITY OF U.S. POLICY TOWARD THE NEAR EAST THROUGH INSIGHT, ANALYSIS AND IDEAS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 3,012,856. including grants of \$ _____) (Revenue \$ 20,795.)
LINDA AND TONY RUBIN PROGRAM ON ARAB POLITICS: THE LINDA AND TONY RUBIN PROGRAM ON ARAB POLITICS FOCUSES ON POLITICAL, SOCIAL, ECONOMIC, AND SECURITY-RELATED DEVELOPMENTS IN THE ARAB WORLD, A GEOGRAPHIC AREA STRETCHING FROM NORTH AFRICA TO IRAQ.

IN 2023, THE PROGRAM FOCUSED ON POLICY IMPLICATIONS FOR THE US RELATED TO IRAN'S GROWING INFLUENCE IN THE REGION; THE IMPACT AND EFFECTS OF THE GAZA WAR ON THE REGION; IRANIAN-BACKED MILITIAS AND POLITICAL PARTIES' INFLUENCE IN IRAQ, AND THE DISPOSITION OF IRAQI KURDISTAN; EGYPT'S ECONOMIC CRISIS; LEBANON'S DETERIORATION AND HEZBOLLAH'S GROWING CONTROL OF THE STATE; THE ASSAD REGIME'S REGIONAL REINTEGRATION AND THE FUTURE OF THE US TROOP PRESENCE IN SYRIA; THE ONGOING POLITICAL

4b (Code: _____) (Expenses \$ 2,349,987. including grants of \$ _____) (Revenue \$ 20,795.)
THE KORET PROJECT ON ARAB-ISRAEL RELATIONS: THE KORET PROJECT ON ARAB-ISRAEL RELATIONS FOCUSES ON THE RELATIONSHIP BETWEEN ISRAEL AND ARAB COUNTRIES IN THE MIDDLE EAST, INCLUDING THE ISRAELI-PALESTINIAN CONFLICT. PROGRAM DIRECTOR, DAVID MAKOVSKY WORKS WITH AMBASSADOR DENNIS ROSS, DAVID POLLOCK, AND GHAITH AL-OMARI AND IN CROSS-COLLABORATION WITH FELLOWS FROM OTHER PROGRAMS, VISITING FELLOWS, AND NON-RESIDENT ASSOCIATES.

PROGRAM PARTICIPANTS APPEARED FREQUENTLY ON TELEVISION AND RADIO. THE INSTITUTE PUBLISHED MORE THAN 55 ARTICLES/PUBLICATIONS BY PROGRAM PARTICIPANTS ON ITS WEBSITE AND MANY OF THE ARTICLES ALSO APPEARED ON OTHER ONLINE PUBLICATION SITES AND NEWS OUTLETS. THE PROGRAM HELD AN

4c (Code: _____) (Expenses \$ 1,705,610. including grants of \$ _____) (Revenue \$ 194,509.)
JEANETTE AND ELI REINHARD PROGRAM ON COUNTERTERRORISM AND INTELLIGENCE: THE JEANETTE AND ELI REINHARD PROGRAM ON COUNTERTERRORISM AND INTELLIGENCE (CTI) FOCUSES ON PROVIDING POLICY-RELEVANT ANALYSIS OF KEY TERRORISM AND INTELLIGENCE ISSUES AND TRENDS, ESPECIALLY AS THEY RELATE TO U.S. POLICY TOWARD THE MIDDLE EAST. THE RESEARCH AND PRODUCTION PLAN OF CTI IS FOCUSED ON FIVE KEY ISSUE AREAS: (1) GLOBAL JIHADIST MOVEMENT TERRORISM (AL QAEDA, ISLAMIC STATE); (2) TERRORISM IN THE ARAB-ISRAELI ARENA (HAMAS, PALESTINIAN ISLAMIC JIHAD, JEWISH EXTREMISTS); (3) IRANIAN SPONSORSHIP OF TERRORISM (HEZBOLLAH, IRAN'S REVOLUTIONARY GUARD AND QODS FORCE); (4) COMBATING THE FINANCING OF TRANSNATIONAL THREATS (TERROR FINANCE, PROLIFERATION FINANCE, IRAN SANCTIONS, JCPOA); (5) COUNTERING VIOLENT EXTREMISM (COUNTER-RADICALIZATION). OVER THE COURSE

4d Other program services (Describe on Schedule O.)
(Expenses \$ 7,220,971. including grants of \$ _____) (Revenue \$ 348,468.)

4e Total program service expenses 14,289,424.

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POLICY

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

	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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		X
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? <i>If "Yes," complete Schedule L, Part I</i>		X
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? <i>If "Yes," complete Schedule L, Part II</i>		X
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 "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part 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 96		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
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? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	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	X
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
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	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).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? N/A	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? N/A	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders N/A	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? N/A Note: See the instructions for additional information the organization must report on Schedule O.	13a	
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	
c	Enter the amount of reserves on hand	13c	
14a	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? <i>If "No," provide an explanation on Schedule O</i>	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? N/A If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a		31
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b		31
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	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?		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			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
- 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.
 Own website Another's website 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
LAURA HANNAH - (202)452-0650
1111 19TH STREET NW, 500, WASHINGTON, DC 20036

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See 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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT SATLOFF EXECUTIVE DIRECTOR	40.00			X			627,615.	0.	74,310.	
(2) MICHAEL SINGH MANAGING DIRECTOR	40.00				X		360,210.	0.	94,037.	
(3) DENNIS ROSS COUNSELOR	40.00					X	366,042.	0.	80,540.	
(4) DAVID MAKOVSKY SENIOR FELLOW	40.00					X	333,639.	0.	99,276.	
(5) MATTHEW LEVITT SENIOR FELLOW	40.00					X	316,685.	0.	94,889.	
(6) LAURA HANNAH CHIEF FINANCIAL OFFICER	40.00			X			243,179.	0.	77,644.	
(7) DANIEL HECKELMAN DIRECTOR OF DEVELOPMENT	40.00				X		247,518.	0.	72,441.	
(8) MICHAEL EISENSTADT SENIOR FELLOW	40.00					X	234,939.	0.	79,042.	
(9) DAVID SCHENKER SENIOR FELLOW	40.00					X	261,034.	0.	49,199.	
(10) PATRICK CLAWSON DIRECTOR OF RESEARCH	40.00				X		246,889.	0.	48,739.	
(11) JAY BERNSTEIN PRESIDENT	3.00	X		X			0.	0.	0.	
(12) SHELLY KASSEN CHAIRMAN	3.00	X		X			0.	0.	0.	
(13) HOWARD P. BERKOWITZ CHAIRMAN EMERITUS	3.00	X		X			0.	0.	0.	
(14) MARTIN J. GROSS CHAIRMAN EMERITUS	3.00	X		X			0.	0.	0.	
(15) JAMES SCHREIBER CHAIRMAN EMERITUS	3.00	X		X			0.	0.	0.	
(16) BARBI WEINBERG FOUNDING PRESIDENT/CHAIRMAN EMERITA	3.00	X		X			0.	0.	0.	
(17) MOSES S. LIBITZKY SENIOR VICE PRESIDENT	3.00	X		X			0.	0.	0.	

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JOHN SHAPIRO SENIOR VICE PRESIDENT	3.00	X		X				0.	0.	0.
(19) LYNN LEVY PESECKIS VICE PRESIDENT	3.00	X		X				0.	0.	0.
(20) LIEF D. ROSENBLATT VICE PRESIDENT	3.00	X		X				0.	0.	0.
(21) RALPH GERSON SECRETARY	3.00	X		X				0.	0.	0.
(22) SUSAN WAGNER TREASURER	3.00	X		X				0.	0.	0.
(23) JEFFREY I. ABRAMS BOARD MEMBER	3.00	X						0.	0.	0.
(24) GREGG ABRAMSON BOARD MEMBER	3.00	X						0.	0.	0.
(25) ANTHONY BEYER BOARD MEMBER	3.00	X						0.	0.	0.
(26) PHILIP FRIEDMANN BOARD MEMBER	3.00	X						0.	0.	0.
1b Subtotal								3,237,750.	0.	770,117.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								3,237,750.	0.	770,117.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 33

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
KESEM TECHNOLOGY LLC 4938 HAMPDEN LANE #429, BETHESDA, MD 20814	I.T. SERVICES	354,628.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

SEE PART VII, SECTION A CONTINUATION SHEETS

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Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	2,376,039.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	19,562,489.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,567,571.				
	h Total. Add lines 1a-1f		21,938,528.				
Program Service Revenue	2 a CONFERENCE/TRIP REVENUE	Business Code					
		900099	502,880.	502,880.			
	b CONTRACTS	900099	81,687.	81,687.			
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f		584,567.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,604,196.			1604196.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				3,002,575.			
	b Less: cost or other basis and sales expenses	7b	2,599,122.				
	c Gain or (loss)	7c	403,453.				
	d Net gain or (loss)		403,453.			403,453.	
8 a Gross income from fundraising events (not including \$ 2,376,039. of contributions reported on line 1c). See Part IV, line 18	8a		84,405.				
			197,489.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-113,084.		-113,084.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions		24,417,660.	584,567.	0.	1894565.		

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 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 and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,092,582.	1,381,076.	366,248.	345,258.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,227,760.	6,876,109.	633,728.	717,923.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	556,308.	473,709.	36,980.	45,619.
9 Other employee benefits	1,109,127.	950,826.	68,894.	89,407.
10 Payroll taxes	609,655.	473,672.	78,738.	57,245.
11 Fees for services (nonemployees):				
a Management				
b Legal	53,221.		53,221.	
c Accounting	55,915.		55,915.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	65,000.			65,000.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	809,343.	631,188.	169,236.	8,919.
12 Advertising and promotion	44,047.	8,530.	35,517.	
13 Office expenses	371,767.	221,290.	118,556.	31,921.
14 Information technology	403,458.	329,967.	34,683.	38,808.
15 Royalties				
16 Occupancy	1,399,932.	1,138,144.	126,617.	135,171.
17 Travel	781,683.	743,446.	1,932.	36,305.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	578,510.	515,247.	12,032.	51,231.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	98,716.	80,260.	8,921.	9,535.
23 Insurance	223,020.	181,342.	20,140.	21,538.
24 Other expenses. Itemize expenses not covered 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 O.)				
a AUDIO VISUAL	123,777.	115,731.	4,812.	3,234.
b PRINTING & PRODUCTION	75,858.	66,832.		9,026.
c RESEARCH MATERIALS	59,230.	56,993.	542.	1,695.
d BUSINESS RELATIONS	42,577.	36,276.	2,370.	3,931.
e All other expenses	35,471.	8,786.	19,753.	6,932.
25 Total functional expenses. Add lines 1 through 24e	17,816,957.	14,289,424.	1,848,835.	1,678,698.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	448,400.	323,956.	0.	124,444.

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POLICY

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	282.	1	282.
	2 Savings and temporary cash investments	14,822,575.	2	18,090,855.
	3 Pledges and grants receivable, net	7,953,757.	3	8,226,813.
	4 Accounts receivable, net	304,755.	4	600,554.
	5 Loans and other receivables from 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	213,689.	9	811,754.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,704,160.		
	b Less: accumulated depreciation	10b 1,521,190.		
	11 Investments - publicly traded securities	224,462.	10c	182,970.
	12 Investments - other securities. See Part IV, line 11	20,136,485.	11	25,678,300.
	13 Investments - program-related. See Part IV, line 11	24,365,118.	12	27,641,306.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	10,580,556.	15	9,871,200.	
	78,601,679.	16	91,104,034.	
Liabilities	17 Accounts payable and accrued expenses	1,218,029.	17	1,582,842.
	18 Grants payable		18	
	19 Deferred revenue		19	82,836.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	12,598,681.	25	11,727,393.
	26 Total liabilities. Add lines 17 through 25	13,816,710.	26	13,393,071.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	56,703,097.	27	69,155,528.
	28 Net assets with donor restrictions	8,081,872.	28	8,555,435.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	64,784,969.	32	77,710,963.
	33 Total liabilities and net assets/fund balances	78,601,679.	33	91,104,034.

Form 990 (2023)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	24,417,660.
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,816,957.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,600,703.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	64,784,969.
5	Net unrealized gains (losses) on investments	5	6,599,484.
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	-274,193.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	77,710,963.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
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?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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 organization	WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number	52-1376034
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar 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.")	19639786.	20504922.	16743208.	15229300.	21938528.	94055744.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	19639786.	20504922.	16743208.	15229300.	21938528.	94055744.
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)						19765666.
6 Public support. Subtract line 5 from line 4.						74290078.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	19639786.	20504922.	16743208.	15229300.	21938528.	94055744.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1499020.	1643635.	2119331.	1989250.	1604196.	8855432.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			2,463.	248.		2,711.
11 Total support. Add lines 7 through 10						102913887
12 Gross receipts from related activities, etc. (see instructions)					12	2,002,538.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	72.19 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	75.61 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar 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.")						
2 Gross receipts from admissions, merchandise sold or services performed, 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 business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included 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 assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	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 Part VI 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 supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III 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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
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).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
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? <i>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.</i>	Yes	No	
2a			
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? <i>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.</i>			
2b			
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? <i>If "Yes" or "No" provide details in Part VI.</i>			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section 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	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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	

Section 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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

WASHINGTON INSTITUTE FOR NEAR EAST
POLICY

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
Section E - Distribution Allocations (see instructions)			
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e 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: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c 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, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Name of the organization

WASHINGTON INSTITUTE FOR NEAR EAST
POLICY

Employer identification number

52-1376034

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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 \$ _____

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.

Schedule B (Form 990) (2023)

Name of organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number 52-1376034
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>3,080,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>2,251,989.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>2,198,980.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>1,948,215.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>835,043.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number 52-1376034
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
5	1,200 SHARES OF AMZN _____ _____ _____	\$ 127,170.	05/09/23
5	325 SHARES OF AMZN _____ _____ _____	\$ 40,435.	06/05/23
5	267 SHARES OF BRKB _____ _____ _____	\$ 87,904.	06/05/23
5	1,050 SHARES OF DFAT _____ _____ _____	\$ 50,453.	08/14/23
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number 52-1376034
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY Employer identification number 52-1376034

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and non-certified historic structures), and questions about monitoring, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting requirements for art and historical treasures, and a table for revenue and assets included.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,103,575.	1,208,827.	1,085,409.	1,027,497.	
b Contributions					1,000,000.
c Net investment earnings, gains, and losses	125,617.	-105,252.	123,418.	57,912.	27,497.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,229,192.	1,103,575.	1,208,827.	1,085,409.	1,027,497.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment .0000 %
 - b Permanent endowment 100 %
 - c Term endowment .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations? | | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		3,992.	2,266.	1,726.
d Equipment		1,700,168.	1,518,924.	181,244.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				182,970.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIPS	17,342,003.	END-OF-YEAR MARKET VALUE
(B) LIMITED INVESTMENTS	10,299,303.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	27,641,306.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEPOSITS	35,678.
(2) CASH SURRENDER VALUE OF LIFE INSURANCE	30,644.
(3) DEFERRED COMPENSATION ASSETS	2,037,518.
(4) RIGHT-OF-USE ASSET	7,767,360.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	9,871,200.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION	2,037,518.
(3) OPERATING LEASE LIABILITY	9,689,875.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	11,727,393.

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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	31,176,669.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	6,599,484.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	197,489.
e	Add lines 2a through 2d	2e	6,796,973.
3	Subtract line 2e from line 1	3	24,379,696.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	37,964.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	37,964.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	24,417,660.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	17,976,482.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	197,489.
e	Add lines 2a through 2d	2e	197,489.
3	Subtract line 2e from line 1	3	17,778,993.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	37,964.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	37,964.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	17,816,957.

Part 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 V, LINE 4:

THE ENDOWMENT WILL FUND THE ZIEGLER FELLOWSHIP.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENT EXPENSES REPORTED AS EXPENSE ON THE 197,489.
FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON
FORM 990, PART VIII, LINE 8C.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENT EXPENSES REPORTED AS EXPENSE ON THE 197,489.
FINANCIAL STATEMENTS AND NETTED AGAINST REVENUE ON
FORM 990, PART VIII, LINE 8C.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number 52-1376034
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Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE	0	10	PROGRAM SERVICES	SEE PART V	493,555.
MIDDLE EAST AND NORTH AFRICA	0	11	PROGRAM SERVICES	SEE PART V	364,296.
EAST ASIA AND THE PACIFIC	0	3	PROGRAM SERVICES	SEE PART V	8,853.
NORTH AMERICA	0	1	PROGRAM SERVICES	SEE PART V	5,972.
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	SEE PART V	203.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS IN REGION		21,312,747.
3 a Subtotal	0	25			22,185,626.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	25			22,185,626.

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

Schedule F (Form 990) 2023

**WASHINGTON INSTITUTE FOR NEAR EAST
POLICY**

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)

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

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes 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 No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

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

PART I, LINE 3, COLUMN (E): PROGRAM SERVICES DESCRIPTION BY REGION:

REGION: EUROPE (E) SPECIFIC TYPES OF SERVICES IN REGION: TRAVEL FOR

STAFF TO ATTEND CONFERENCES AND TO CONDUCT RESEARCH IN EUROPE

CONCERNING THEIR PARTICULAR RESEARCH PROGRAM. AS WELL AS TRAVEL FOR A

TRUSTEE MISSION TO EUROPE WHOSE PURPOSE WAS TO PROMOTE INSTITUTE

RELATIONS WITH POLITICAL, MILITARY, DIPLOMATIC AND ECONOMIC LEADERS IN

THE REGION; BROADEN THE REACH OF INSTITUTE RESEARCH AND ANALYSIS

THROUGH TRUSTEE AND STAFF CONTACTS WITH LEADERS AND EXPERTS; AND DEEPEN

TRUSTEE UNDERSTANDING OF CRITICAL ISSUES ESSENTIAL TO THEIR LEADERSHIP

ROLES IN THE ORGANIZATION. TRUSTEES REIMBURSE THE ORGANIZATION FOR

TRAVEL EXPENSES THROUGH PROGRAM REVENUE. ALSO INCLUDED WERE FEES PAID

TO INDEPENDENT CONTRACTORS FOR COMMISSIONED WRITINGS ON VARIOUS TOPICS

CONCERNING POLITICAL AND SECURITY DEVELOPMENTS IN THE MIDDLE EAST. IN

ADDITION, FEES WERE PAID TO INDEPENDENT CONTRACTORS PERFORMING

TRANSLATION AND EDITING SERVICES FOR THE INSTITUTE'S PERSIAN AND ARABIC

WEBSITES AND PRODUCTION FEES FOR A PODCAST SERIES.

REGION: MIDDLE EAST AND NORTH AFRICA (E) SPECIFIC TYPES OF SERVICES IN

REGION: TRAVEL FOR STAFF TO CONDUCT RESEARCH IN THE MIDDLE EAST

CONCERNING THEIR PARTICULAR TYPE OF RESEARCH PROGRAM. ALSO INCLUDED

WERE FEES PAID TO INDEPENDENT CONTRACTORS FOR ANALYSIS CONCERNING

MIDDLE EASTERN POLITICAL AND SECURITY ISSUES AS WELL AS FOR

COMMISSIONED WRITINGS ON VARIOUS TOPICS CONCERNING POLITICAL AND

SECURITY DEVELOPMENTS IN THE MIDDLE EAST. IN ADDITION, FEES WERE PAID

TO POLLING RESEARCH ORGANIZATIONS TO CONDUCT PUBLIC OPINION POLLS

REGARDING POLITICAL PUBLIC OPINIONS IN THE MIDDLE EAST AS WELL AS

PODCAST ADVERTISING FEES AND FEES PAID FOR LANGUAGE LESSONS,

Part V Supplemental Information

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

TRANSLATIONS, AND EDITING SERVICES.

REGION: EAST ASIA AND THE PACIFIC (E) SPECIFIC TYPES OF SERVICES IN REGION: TRAVEL FOR STAFF TO CONDUCT RESEARCH/ATTEND CONFERENCES IN THE REGION. ALSO INCLUDED WERE FEES PAID TO INDEPENDENT CONTRACTORS FOR COMMISSIONED WRITINGS ON VARIOUS TOPICS CONCERNING POLITICAL AND SECURITY DEVELOPMENTS AFFECTING THE MIDDLE EAST.

REGION: NORTH AMERICA (E) SPECIFIC TYPES OF SERVICES IN REGION: TRAVEL FOR STAFF TO CONDUCT RESEARCH/ATTEND CONFERENCES IN THE REGION. ALSO INCLUDED WERE FEES PAID TO AN INDEPENDENT CONTRACTOR FOR A COMMISSIONED WRITING CONCERNING POLITICAL DEVELOPMENTS IN THE MIDDLE EAST.

REGION: RUSSIA AND NEIGHBORING STATES (E) SPECIFIC TYPES OF SERVICES IN REGION: TRAVEL FOR STAFF TO CONDUCT RESEARCH/ATTEND CONFERENCES IN THE REGION.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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 organization **WASHINGTON INSTITUTE FOR NEAR EAST POLICY** Employer identification number **52-1376034**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
BARBI ZAKIN EVENTS - 370 EAST 76 ST, SUITE B503, NEW YORK,	FUNDRAISING STRATEGY/EVENTS		X	2,460,444.	65,000.	2,395,444.
Total				2,460,444.	65,000.	2,395,444.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, MA, ME, MD, MI, MN, MS, MO, NH, NJ, NM, NY, NC, ND, NV, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

WASHINGTON INSTITUTE FOR NEAR EAST
POLICY

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		SCHOLAR AWARD DINNER (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	2,460,444.		2,460,444.
	2	Less: Contributions	2,376,039.		2,376,039.
	3	Gross income (line 1 minus line 2)	84,405.		84,405.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	114,138.		114,138.
	8	Entertainment			
	9	Other direct expenses	83,351.		83,351.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			197,489.
11	Net income summary. Subtract line 10 from line 3, column (d)			-113,084.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

WASHINGTON INSTITUTE FOR NEAR EAST
POLICY

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: BARBI ZAKIN EVENTS

(I) ADDRESS OF FUNDRAISER: 370 EAST 76 ST, SUITE B503, NEW YORK, NY 10021

PART I, LINE 2B, COLUMN (V):

REIMBURSABLE EXPENSES WERE PAID FOR BARBI ZAKIN IN THE AMOUNT OF \$692 FOR

PROFESSIONAL FUNDRAISING EXPENSES. THE AGREEMENT WITH BARBI ZAKIN CALLS FOR THE REIMBURSEMENT OF OUT-OF-POCKET EXPENSES DIRECTLY ASSOCIATED WITH

Part IV Supplemental Information *(continued)*

HER WORK FOR THE WASHINGTON INSTITUTE. THE INSTITUTE'S POLICY IS THAT
REIMBURSEMENT IS CONDITIONAL UPON RECEIPT OF DOCUMENTATION OF EXPENSES.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **WASHINGTON INSTITUTE FOR NEAR EAST
POLICY** Employer identification number **52-1376034**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2023

WASHINGTON INSTITUTE FOR NEAR EAST
POLICY

52-1376034

Schedule J (Form 990) 2023

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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ROBERT SATLOFF EXECUTIVE DIRECTOR	(i)	591,615.	36,000.	0.	33,192.	41,118.	701,925.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MICHAEL SINGH MANAGING DIRECTOR	(i)	360,210.	0.	0.	33,192.	60,845.	454,247.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DENNIS ROSS COUNSELOR	(i)	366,042.	0.	0.	33,192.	47,348.	446,582.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DAVID MAKOVSKY SENIOR FELLOW	(i)	333,639.	0.	0.	33,192.	66,084.	432,915.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MATTHEW LEVITT SENIOR FELLOW	(i)	316,685.	0.	0.	33,192.	61,697.	411,574.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LAURA HANNAH CHIEF FINANCIAL OFFICER	(i)	243,179.	0.	0.	23,963.	53,681.	320,823.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DANIEL HECKELMAN DIRECTOR OF DEVELOPMENT	(i)	247,518.	0.	0.	24,125.	48,316.	319,959.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MICHAEL EISENSTADT SENIOR FELLOW	(i)	234,939.	0.	0.	22,745.	56,297.	313,981.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DAVID SCHENKER SENIOR FELLOW	(i)	261,034.	0.	0.	25,350.	23,849.	310,233.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) PATRICK CLAWSON DIRECTOR OF RESEARCH	(i)	246,889.	0.	0.	23,752.	24,987.	295,628.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

PART I, LINE 7:

ROBERT SATLOFF RECEIVED A MERIT-BASED BONUS DURING THE YEAR OF \$36,000.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization **WASHINGTON INSTITUTE FOR NEAR EAST POLICY** Employer identification number **52-1376034**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	32	1,567,571.	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

Part II **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 I, COLUMN (B):

COLUMN (B) REPORTS THE NUMBER OF CONTRIBUTIONS.

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number	52-1376034
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FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

DEADLOCK IN LIBYA; DEMOCRATIC BACKSLIDING IN TUNISIA; WASHINGTON'S
COMPLICATED BILATERAL RELATIONSHIP WITH ALGERIA, AND; CHINESE ECONOMIC
INROADS INTO NORTH AFRICAN ECONOMIES.

DAVID SCHENKER DIRECTED THE PROGRAM WITH THE SUPPORT OF 5 FULL-TIME
SENIOR FELLOWS, CROSS-COLLABORATION WITH FELLOWS FROM OTHER PROGRAMS,
VISITING FELLOWS, AND NON-RESIDENT ASSOCIATES. ALL TOLD, IN 2023,
SIXTEEN INSTITUTE SCHOLARS, ASSOCIATES, AND CONSULTANTS ALSO
CONTRIBUTED TO THE WORK OF THE ARAB POLITICS PROGRAM. PROGRAM
PARTICIPANTS APPEARED FREQUENTLY ON TELEVISION AND RADIO. THE INSTITUTE
PUBLISHED MORE THAN 80 ARTICLES/PUBLICATIONS BY PROGRAM PARTICIPANTS ON
ITS WEBSITE AND MANY OF THE ARTICLES APPEARED IN OTHER ONLINE
PUBLICATION SITES AND NEWS OUTLETS. THE PROGRAM HELD FREQUENT EVENTS,
INCLUDING BUT NOT LIMITED TO BI-WEEKLY VIRTUAL SESSIONS CONVENED ON
IRAQ, AND CONVENED 51 ROUNDTABLES ON A BROAD RANGE OF TOPICS ATTENDED
BY EXECUTIVE BRANCH PERSONNEL, NGO STAKEHOLDERS, AND THE WASHINGTON
POLICYMAKING COMMUNITY. IN ADDITION, THE INSTITUTE ALSO HOSTED NINE
VIRTUAL POLICY FORUM PANELS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

IN-PERSON STRATEGIC DIALOGUE AS WELL AS A SERIES OF VIRTUAL
MINI-DIALOGUES, 10 ONLINE POLICY FORUMS, AND 11 IN-HOUSE ROUNDTABLES.
THE PROGRAM ALSO PRODUCED A PODCAST SERIES AND MAINTAINS AN INTERACTIVE
WEBSITE TRACKING JEWISH SETTLEMENTS IN THE WEST BANK.

Name of the organization WASHINGTON INSTITUTE FOR NEAR EAST POLICY	Employer identification number 52-1376034
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FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
 OF 2023, THE CTI TEAM PRODUCED A REGULAR FLOW OF TIMELY WRITTEN
 ANALYSES, MAINTAINED REGULAR CONTACT WITH U.S. GOVERNMENT OFFICIALS,
 ENGAGED WITH THE MEDIA, BRIEFED U.S. AND FOREIGN GOVERNMENT OFFICIALS,
 HOSTED BOTH PUBLIC AND PRIVATE EVENTS, AND TRAVELED ABROAD TO CONDUCT
 RESEARCH AND ATTEND CONFERENCES.

THE CTI PROGRAM IS LED BY DR. MATTHEW LEVITT, THE FOUNDING DIRECTOR OF
 THE PROGRAM WHO CAME TO THE WASHINGTON INSTITUTE FROM THE FBI, WHERE HE
 HAD SERVED AS A COUNTERTERRORISM ANALYST AND PLAYED LEADING ROLES IN
 THE INVESTIGATIONS OF THE MILLENNIAL BOMB PLOT AND SEPTEMBER 11
 ATTACKS. THE PROGRAM ALSO INCLUDES FELLOWS AARON ZELIN, WHO FOCUSES
 PRIMARILY ON TRENDS IN GLOBAL SALAFI JIHADISM, AND DEVORAH MARGOLIN,
 WHO WORKS ON ISSUES SURROUNDING REPATRIATION AND THE IMPACT OF
 EXTREMISM ON WOMEN AND CHILDREN.

IN ADDITION, IN 2023, 4 INSTITUTE SCHOLARS AND 8 ASSOCIATES AND
 CONSULTANTS ALSO CONTRIBUTED TO THE WORK OF THE CTI PROGRAM. CTI SENIOR
 FELLOWS APPEARED FREQUENTLY ON TELEVISION AND RADIO, ESPECIALLY IN THE
 MONTHS FOLLOWING HAMAS'S OCTOBER 7 ATTACK ON ISRAEL, AND TESTIFIED
 BEFORE CONGRESS ON FOUR OCCASIONS. THE INSTITUTE PUBLISHED MORE THAN 38
 ARTICLES/PUBLICATIONS BY PROGRAM PARTICIPANTS ON ITS WEBSITE, WITH MANY
 OF THE ARTICLES APPEARING IN OTHER ONLINE PUBLICATION SITES AND NEWS
 OUTLETS.

ADDITIONALLY, MATTHEW LEVITT PUBLISHED SEASON 2 (8 EPISODES) OF THE
 INSTITUTE PODCAST, "BREAKING HEZBOLLAH'S GOLDEN RULE," AND BOTH SEASONS
 COMBINED RECEIVED OVER 44,000 DOWNLOADS BETWEEN JANUARY AND DECEMBER

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2023. THE PROGRAM HELD 7 POLICY FORUMS, 28 COUNTERING VIOLENT EXTREMISM
 ROUNDTABLES, AND 16 COMBATING FINANCING OF TERRORISM ROUNDTABLES.
 ADDITIONALLY, THE PROGRAM LAUNCHED THE ISLAMIC STATE INTERACTIVE MAP
 AND MADE SIGNIFICANT PROGRESS ON DEVELOPING THE IRANIAN EXTERNAL
 OPERATIONS MAP, WHICH WILL BE RELEASED MID-2024.

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

VITERBI PROGRAM ON IRAN AND U.S. POLICY

EXPENSES \$ 1,664,834. INCLUDING GRANTS OF \$ 0. REVENUE \$ 132,645.

GLAZER FOUNDATION PROGRAM ON GREAT POWER COMPETITION AND THE MIDDLE
 EAST

EXPENSES \$ 1,208,357. INCLUDING GRANTS OF \$ 0. REVENUE \$ 132,643.

MILITARY AND SECURITY STUDIES PROGRAM

EXPENSES \$ 1,182,143. INCLUDING GRANTS OF \$ 0. REVENUE \$ 20,795.

PROJECT FIKRA (ARABIC-ENGLISH ANALYTICAL AND POLICY EXCHANGE PROGRAM)

EXPENSES \$ 1,156,808. INCLUDING GRANTS OF \$ 0. REVENUE \$ 20,795.

TURKISH RESEARCH PROGRAM

EXPENSES \$ 1,007,493. INCLUDING GRANTS OF \$ 0. REVENUE \$ 20,795.

BERNSTEIN PROGRAM ON GULF AND ENERGY POLICY

EXPENSES \$ 1,001,336. INCLUDING GRANTS OF \$ 0. REVENUE \$ 20,795.

FORM 990, PART VI, SECTION A, LINE 2:

JAMES AND ZACHARY SCHREIBER HAVE FAMILY AND BUSINESS RELATIONSHIPS. GARY

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WEXLER AND ROBERT FROMER HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 6:

THE WASHINGTON INSTITUTE HAS ONE CLASS OF MEMBERSHIP: TRUSTEES

FORM 990, PART VI, SECTION A, LINE 7A:

THE BOARD OF TRUSTEES IS RESPONSIBLE FOR ELECTING THE BOARD OF DIRECTORS
AND THE OFFICERS.

FORM 990, PART VI, SECTION A, LINE 7B:

EXCEPT FOR SPECIAL CIRCUMSTANCES CITED IN THE BYLAWS, THE FOLLOWING ACTIONS
ARE RESERVED TO THE TRUSTEES: THE AUTHORITY TO ELECT DIRECTORS OR OFFICERS;
AND THE POWER TO AMEND THE ARTICLES OF INCORPORATION, ADOPT A PLAN OF
MERGER OR CONSOLIDATION, ARRANGE FOR THE SALE, LEASE, EXCHANGE, MORTGAGE,
PLEDGE, OR OTHER DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE PROPERTY
AND ASSETS OF THE CORPORATION OR EFFECT THE VOLUNTARY DISSOLUTION OF THE
CORPORATION OR REVOKE VOLUNTARY DISSOLUTION PROCEEDINGS.

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

THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS AND REVIEWED BY SENIOR
MANAGEMENT. IT WAS THEN REVIEWED AND APPROVED BY THE AUDIT COMMITTEE. EACH
MEMBER OF THE BOARD OF DIRECTORS WAS PROVIDED A COPY OF THE DRAFT 990 AND
GIVEN THE OPPORTUNITY TO REVIEW IT BEFORE IT WAS FILED WITH THE IRS.

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

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS DISTRIBUTED ANNUALLY TO
ALL DIRECTORS, OFFICERS, MEMBERS OF BOARD COMMITTEES AND STAFF. EACH
COVERED INDIVIDUAL IS SENT A COPY OF THE POLICY AND ASKED TO ACKNOWLEDGE

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THAT HE/SHE HAS RECEIVED IT, UNDERSTANDS IT, AND AGREES TO ABIDE BY ITS TERMS. IN ADDITION, SENIOR STAFF ARE REQUIRED TO ANNUALLY COMPLETE A FINANCIAL DISCLOSURE STATEMENT. THE ORGANIZATION'S CONFLICT OF INTEREST POLICY REQUIRES THAT BOARD MEMBERS REPORT ANY POTENTIAL CONFLICT OF INTEREST TO THE BOARD. AN INTERESTED PERSON WITH THE POTENTIAL CONFLICT IS RECUSED FROM THE MEETING AND DOES NOT PARTICIPATE IN THE FINAL DISCUSSION AND VOTING ON THE EXISTENCE OF THE CONFLICT. STAFF MEMBERS MUST DISCLOSE A POTENTIAL CONFLICT OF INTEREST TO AN IMMEDIATE SUPERVISOR OR TO THE EXECUTIVE DIRECTOR. IF THE EXECUTIVE DIRECTOR HAS A POTENTIAL CONFLICT OF INTEREST, S/HE DISCLOSES IT TO THE INSTITUTE'S PRESIDENT OR HIS/HER DESIGNEE, WHO DETERMINES THE EXISTENCE OF A CONFLICT. AT HIS/HER DISCRETION, THE PRESIDENT MAY REFER THE MATTER TO A COMMITTEE OF THE BOARD OR THE FULL BOARD.

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

THE COMPENSATION COMMITTEE REVIEWED THE COMPENSATION FOR THE EXECUTIVE DIRECTOR, THE CHIEF FINANCIAL OFFICER AND THE FIVE HIGHEST COMPENSATED EMPLOYEES, WHO INCLUDE THE KEY EMPLOYEES OF THE ORGANIZATION, TO DETERMINE THE APPROPRIATENESS OF THE COMPENSATION (INCLUDING BENEFITS). COMPARATIVE DATA WAS USED IN THE REVIEW. THE COMPENSATION COMMITTEE'S RECOMMENDATIONS ARE PRESENTED TO THE BOARD OF DIRECTORS AND, AFTER A DISCUSSION AND REVIEW, THE BOARD APPROVES OR DISAPPROVES THE PROPOSED COMPENSATION. THE DECISION IS RECORDED IN THE MINUTES OF THE BOARD OF DIRECTORS MEETING. THE REVIEW PROCESS FOR 2023 COMPENSATION WAS UNDERTAKEN IN MARCH 2023.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OR, PA, RI, SC, TN, UT
VA, WV, WI

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND AUDITED FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON
REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

LOSS FROM FLOOD, NET OF INSURANCE REVENUE	-274,193.
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