



**Part III Statement of Program Service Accomplishments** (See page 39 of the instructions)

What is the organization's primary exempt purpose? To provide international educational programs and de  
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

**Expenses**  
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts optional for others)

28	Through its newsletter and other mailings, FoSL helped to keep members up to date on events in Sierra Leone and the organization's efforts to provide assistance to the country (Grants \$ 0 )	28a	\$3,943 67
29	Through its annual meeting and other events, Friends of Sierra Leone helped to educate its members and the general public concerning the history, culture, and current events in Sierra Leone (Grants \$ 0 )	29a	\$2,564 35
30	FoSL provided small grants to organizations that are providing direct humanitarian aid in Sierra Leone and to Sierra Leoneans in the United States (Grants \$ 0 )	30a	\$1,398 88
31	Other program services (attach schedule) (Grants \$ 0 )	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)	32	\$7,907

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 40 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
M Dilberti President	10	0	0	0
M O'Neill Vice President	6	0	0	0
M Hager Treasurer	6	0	0	0

**Part V Other Information** (Note the attachment requirement in General Instruction V, page 14)

	Yes	No	N/A
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a description of each activity		<input checked="" type="checkbox"/>	
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a copy of changes		<input checked="" type="checkbox"/>	
35 If the organization had income from business activities such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>	
b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," statement.)		<input checked="" type="checkbox"/>	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		<input checked="" type="checkbox"/>	
b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		<input checked="" type="checkbox"/>	
b If "Yes," attach schedule specified in the line 38 instructions and enter the amount involved		<input checked="" type="checkbox"/>	
39 501(c)(7) organizations Enter a litigation fees and capital contributions included on line 9		<input checked="" type="checkbox"/>	
b Gross receipts, included on line 9, for public use of club facilities		<input checked="" type="checkbox"/>	
40a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0, section 4912 ▶ 0, section 4955 ▶ 0		<input checked="" type="checkbox"/>	
b 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		<input checked="" type="checkbox"/>	
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ 0		<input checked="" type="checkbox"/>	
d Enter Amount of tax on line 40c, above, reimbursed by the organization ▶ 0		<input checked="" type="checkbox"/>	
41 List the states with which a copy of this return is filed ▶ None			
42 The books are in care of ▶ Mark A Hager Telephone no ▶ ( ) 301-592-9295 Located at ▶ 10208 Conquer Dr, Silver Spring, MD ZIP + 4 ▶ 20902			
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

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

Please Mark A Hager Date 2-22-03

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**2002**

**Supplementary Information—(See separate instructions)**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

Friends of Sierra Leone

52 1732179

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services	0	

**Part III** Statements About Activities (See page 2 of the instructions)

	Yes	No
<b>1</b> During the year has the organization attempted to influence national, state or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes" enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		✓
<b>2</b> During the year has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees or members of their families or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes" attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property?		✓
<b>b</b> Lending of money or other extension of credit?		✓
<b>c</b> Furnishing of goods, services, or facilities?		✓
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		✓
<b>e</b> Transfer of any part of its income or assets?		✓
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		✓
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		✓
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5**  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6**  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7**  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8**  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9**  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10**  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b**  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12**  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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13**  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14**  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11 or 12) *Use cash method of accounting*

**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	5,402	18,512	18,496	8,978	51,388
16 Membership fees received	6,833	6,904	6,776	7,020	27,533
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,421	2,562	558	493	6,034
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	0	24	0	0	24
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	14,656	28,002	25,830	16,491	84,979
24 Line 23 minus line 17	12,235	25,440	25,272	15,998	78,945
25 Enter 1% of line 23	147	280	258	165	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24				26a
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts				26b
	c Total support for section 509(a)(1) test. Enter line 24, column (e)				26c
	d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____				26d
	e Public support (line 26c minus line 26d total)				26e
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year				
	(2001) 0	(2000) 0	(1999) 0	(1998) 0	
	b For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records to show the name of and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals). Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				
	(2001) 0	(2000) 0	(1999) 0	(1998) 0	
	c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____				27c 84,955
	d Add Line 27a total _____ and line 27b total _____				27d 0
	e Public support (line 27c total minus line 27d total)				27e 84,955
	f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)				27f 84,979
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g 100 %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h 0 %
28 Unusual Grants	For an organization described in line 10, 11 or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15				

**Part V Private School Questionnaire** (See page 7 of the instructions)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe if "No," please explain (If you need more space, attach a separate statement )		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked "a" and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	<b>The lobbying nontaxable amount is—</b>		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year did the organization attempt to influence national state or local legislation including any attempt to influence public opinion on a legislative matter or referendum through the use of	Yes	No	Amount
<b>a</b> Volunteers	✓		
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h)	✓		
<b>c</b> Media advertisements	✓		
<b>d</b> Mailings to members, legislators or the public	✓		
<b>e</b> Publications, or published or broadcast statements	✓		
<b>f</b> Grants to other organizations for lobbying purposes	✓		
<b>g</b> Direct contact with legislators, their staffs government officials, or a legislative body	✓		
<b>h</b> Rallies, demonstrations seminars conventions, speeches lectures, or any other means	✓		
<b>i</b> Total lobbying expenditures (Add lines c through h)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

