

Return of Organization Exempt from Income Tax

2004

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning, 2004, and ending

B Check if applicable: X Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: Joint Council on Int'l Children's Svcs, 117 South Saint Asaph St., Alexandria VA 22314. D Employer Identification Number: 91-1171174. E Telephone number: (703) 535-8045. F Accounting method: Accrual.

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

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

G Web site: N/A

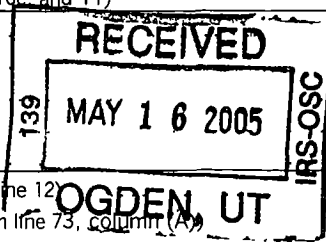
J Organization type: 501(c) 3

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

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 327,369.

Part III Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows and 4 columns. Rows include: 1a-1c Contributions, 1d Total contributions, 2-5 Program service revenue, 6a-6c Rental income, 7 Other investment income, 8a-8d Sales of assets, 9a-9c Special events, 10a-10c Inventory sales, 11 Other revenue, 12 Total revenue (327,369), 13-17 Expenses, 18 Excess or deficit, 19-21 Net assets.



**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25	56,650.	50,985.	5,665.
26	Other salaries and wages	26	53,234.	47,911.	5,323.
27	Pension plan contributions	27			
28	Other employee benefits	28	43.	0.	43.
29	Payroll taxes	29	12,642.	11,378.	1,264.
30	Professional fundraising fees	30			
31	Accounting fees	31	2,000.	0.	2,000.
32	Legal fees	32	4,647.	0.	4,647.
33	Supplies	33	2,842.	0.	2,842.
34	Telephone	34	4,899.	4,164.	735.
35	Postage and shipping	35	1,122.	0.	1,122.
36	Occupancy	36	13,860.	0.	13,860.
37	Equipment rental and maintenance	37	3,370.	0.	3,370.
38	Printing and publications	38	2,705.	2,606.	99.
39	Travel	39	660.	660.	0.
40	Conferences, conventions, and meetings	40	107,845.	98,907.	8,938.
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	1,550.	0.	1,550.
43	Other expenses not covered above (itemize).				
a	Miscellaneous	43a	4,922.	2,300.	2,622.
b	Insurance	43b	3,513.	0.	3,513.
c	Consulting	43c	10,669.	0.	10,669.
d	Advertising	43d	942.	0.	942.
e		43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	288,115.	218,911.	69,204.

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <input type="checkbox"/> SEE STATEMENT # 1	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a Annual conference-Open to all members and the public; fulfills the by-laws requirement to provide a forum to exchange information and education relevant to international children's services. (Grants and allocations \$ 0.)	114,431.
b Advocacy (Grants and allocations \$ 0.)	50,756.
c Public education (Grants and allocations \$ 0.)	33,385.
d Bulletin Publication (Grants and allocations \$ 0.)	20,339.
e Other program services (Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	218,911.

**Part IV Balance Sheets** (See Instructions)

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

		(A) Beginning of year		(B) End of year
ASSETS	<b>45</b> Cash – non-interest-bearing	115,918.	<b>45</b>	90,451.
	<b>46</b> Savings and temporary cash investments	199,136.	<b>46</b>	264,157.
	<b>47a</b> Accounts receivable			
	<b>b</b> Less allowance for doubtful accounts		<b>47c</b>	
	<b>48a</b> Pledges receivable			
	<b>b</b> Less allowance for doubtful accounts		<b>48c</b>	
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes & loans receivable (attach sch)			
	<b>b</b> Less allowance for doubtful accounts		<b>51c</b>	
	<b>52</b> Inventories for sale or use		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges	1,100.	<b>53</b>	3,052.
	<b>54</b> Investments – securities (attach schedule)		<b>54</b>	
	<input type="checkbox"/> Cost <input type="checkbox"/> FMV			
	<b>55a</b> Investments – land, buildings, & equipment, basis			
<b>b</b> Less accumulated depreciation (attach schedule)		<b>55c</b>		
<b>56</b> Investments – other (attach schedule)		<b>56</b>		
<b>57a</b> Land, buildings, and equipment, basis	11,979.			
<b>b</b> Less accumulated depreciation (attach schedule)	6,706.	3,224.	<b>57c</b>	5,273.
<b>58</b> Other assets (describe ► _____)			<b>58</b>	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)	319,378.	<b>59</b>	362,933.	
LIABILITIES	<b>60</b> Accounts payable and accrued expenses	815.	<b>60</b>	10,161.
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue	9,171.	<b>62</b>	4,126.
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64b</b>	
	<b>65</b> Other liabilities (describe ► _____)		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65)	9,986.	<b>66</b>	14,287.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted		<b>67</b>	
	<b>68</b> Temporarily restricted		<b>68</b>	
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds	309,392.	<b>72</b>	348,646.
	<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19; column (B) must equal line 21)	309,392.	<b>73</b>	348,646.
	<b>74 Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	319,378.	<b>74</b>	362,933.

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

BAA

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions.)

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

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	327,369.
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	327,369.
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	327,369.

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	288,115.
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	288,115.
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	288,115.

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Antonia Edwardson Alexandria, VA	Exec. Dir. 35	56,650.	0.	0.
SEE ATTACHED LIST OF OFFICERS AND BOARD MEMBERS	See list as	0.	0.	0.
-----				
-----				
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-----				
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No

If 'Yes,' attach schedule - see instructions

**Part VI Other Information** (See instructions)

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
<b>78b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?	X	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
<b>80a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?		X
<b>80b</b> If 'Yes,' enter the name of the organization <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81a</b> Enter direct and indirect political expenditures See line 81 instructions		
<b>81b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>82a</b> Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
<b>82b</b> If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>83b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>84b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>85 501(c)(4), (5), or (6) organizations</b> <b>a</b> Were substantially all dues nondeductible by members?	N/A	
<b>85b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
<b>85c</b> Dues, assessments, and similar amounts from members		
<b>85d</b> Section 162(e) lobbying and political expenditures		
<b>85e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
<b>85f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)		
<b>85g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
<b>85h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
<b>86 501(c)(7) organizations</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12	N/A	
<b>86b</b> Gross receipts, included on line 12, for public use of club facilities		
<b>87 501(c)(12) organizations.</b> Enter: <b>a</b> Gross income from members or shareholders	N/A	
<b>87b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
<b>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
<b>89a 501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0., section 4912 <input type="checkbox"/> 0., section 4955 <input type="checkbox"/> 0.		
<b>89b 501(c)(3) and 501(c)(4) organizations</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
<b>90a</b> List the states with which a copy of this return is filed <input type="checkbox"/> Colorado		
<b>90b</b> Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		3
<b>91</b> The books are in care of <input type="checkbox"/> Linda Vollman Telephone number <input type="checkbox"/> (503) 472-8452 Located at <input type="checkbox"/> P.O. Box 667 McMinnville, OR ZIP + 4 <input type="checkbox"/> 97128		
<b>92</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92		

**Part VII Analysis of Income-Producing Activities** (See instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Annual conference					125,409.
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					194,585.
95 Interest on savings & temporary cash invmnts			14	7,375.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				7,375.	319,994.
105 Total (add line 104, columns (B), (D), and (E))					327,369.

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	One annual conference per year; paid for by members. Annual conference fee covers room, board, & meeting room costs. Annual conference accomplishes organization's requirement for See Relationship of Activities to the Accomplishment of Exempt Purposes Statement

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions)

N/A

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions)

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

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

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including any schedules or attachments, and the information and declarations are true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which he or she has any knowledge.

Signature of officer: Meghan Hendy

Type of print name and title: Meghan Hendy, Executive Director

**Paid Preparer's Use Only**

Preparer's signature: [Signature]

Firm's name (or yours if self employed), address, and ZIP + 4: Steven G. Hirshenson, CPA  
50 W. Edmonston Drive #603  
Rockville

**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**

**2004**

Department of the Treasury  
Internal Revenue Service

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

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

Name of the organization: Joint Council on Int'l Children's Svcs      Employer identification number: 91-1171174

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See 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 and deferred compensation	(e) Expense account and other allowances
N/A				
Total number of other employees paid over \$50,000 ▶	None			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See 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
N/A		
Total number of others receiving over \$50,000 for professional services ▶	None	

**Part III** Statements About Activities (See instructions)

1 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 i of Part VI-B)

	Yes	No
1		X
2a		X
2b		X
2c		X
2d		X
2e		X
3a		X
3b		X
4a		X
4b		X

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.

2 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 )

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments )

b Do you have a section 403(b) annuity plan for your employees?

4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

**Part IV** Reason for Non-Private Foundation Status (See 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.)
- 11 a  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 )
- 11 b  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 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 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	0.	0.	0.	0.	0.
16 Membership fees received	173,004.	134,811.	124,507.	159,899.	592,221.
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	105,192.	103,520.	85,489.	78,559.	372,760.
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	5,876.	6,307.	7,397.	5,417.	24,997.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
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	284,072.	244,638.	217,393.	243,875.	989,978.
24 Line 23 minus line 17	178,880.	141,118.	131,904.	165,316.	617,218.
25 Enter 1% of line 23	2,841.	2,446.	2,174.	2,439.	

<b>26 Organizations described on lines 10 or 11:</b>	<b>a</b> Enter 2% of amount in column (e), line 24	<b>26a</b>	12,344.
<b>b</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 2000 through 2003 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts		<b>26b</b>	
<b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)		<b>26c</b>	617,218.
<b>d</b> Add Amounts from column (e) for lines:	<b>18</b> 24,997. <b>19</b> _____	<b>26d</b>	24,997.
	<b>22</b> 0. <b>26b</b> _____	<b>26e</b>	592,221.
<b>e</b> Public support (line 26c minus line 26d total)		<b>26f</b>	95.95 %
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

<b>27 Organizations described on line 12:</b>			
<b>a</b> 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.	(2003) _____ (2002) _____ (2001) _____ (2000) _____		
<b>b</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	(2003) _____ (2002) _____ (2001) _____ (2000) _____		
<b>c</b> Add Amounts from column (e) for lines	<b>15</b> _____ <b>16</b> _____	<b>27c</b>	
	<b>17</b> _____ <b>20</b> _____ <b>21</b> _____	<b>27d</b>	
<b>d</b> Add Line 27a total _____ and line 27b total _____		<b>27e</b>	
<b>e</b> Public support (line 27c total minus line 27d total)		<b>27f</b>	
<b>f</b> Total support for section 509(a)(2) test: Enter amount from line 23, column (e)		<b>27g</b>	%
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))		<b>27h</b>	%
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))			

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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 instructions )  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

**29** 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?

	Yes	No
<b>29</b>		

**30** 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>30</b>		
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**31** 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?

<b>31</b>		
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If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement )

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**32** Does the organization maintain the following

--	--	--

**a** Records indicating the racial composition of the student body, faculty, and administrative staff?

<b>32a</b>		
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**b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

<b>32b</b>		
------------	--	--

**c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

<b>32c</b>		
------------	--	--

**d** Copies of all material used by the organization or on its behalf to solicit contributions?

<b>32d</b>		
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If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement )

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**33** Does the organization discriminate by race in any way with respect to

--	--	--

**a** Students' rights or privileges?

<b>33a</b>		
------------	--	--

**b** Admissions policies?

<b>33b</b>		
------------	--	--

**c** Employment of faculty or administrative staff?

<b>33c</b>		
------------	--	--

**d** Scholarships or other financial assistance?

<b>33d</b>		
------------	--	--

**e** Educational policies?

<b>33e</b>		
------------	--	--

**f** Use of facilities?

<b>33f</b>		
------------	--	--

**g** Athletic programs?

<b>33g</b>		
------------	--	--

**h** Other extracurricular activities?

<b>33h</b>		
------------	--	--

If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement )

-----  
 -----  
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**34a** Does the organization receive any financial aid or assistance from a governmental agency?

<b>34a</b>		
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**b** Has the organization's right to such aid ever been revoked or suspended?

<b>34b</b>		
------------	--	--

If you answered 'Yes' to either 34a or b, please explain using an attached statement

**35** 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

<b>35</b>		
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**Part VI-A: Lobbying Expenditures by Electing Public Charities** (See instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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

**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<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	<b>41</b>	
\$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>	
<b>Caution:</b> 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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(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 non-taxable 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 instructions)

N/A

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

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h.)

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

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See instructions)

**51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a** Transfers from the reporting organization to a noncharitable exempt organization of

	Yes	No
<b>51 a (i)</b>		X
<b>a (ii)</b>		X
<b>b (i)</b>		X
<b>b (ii)</b>		X
<b>b (iii)</b>		X
<b>b (iv)</b>		X
<b>b (v)</b>		X
<b>b (vi)</b>		X
<b>c</b>		X

- (i) Cash
- (ii) Other assets
- b** Other transactions
  - (i) Sales or exchanges of assets with a noncharitable exempt organization
  - (ii) Purchases of assets from a noncharitable exempt organization
  - (iii) Rental of facilities, equipment, or other assets
  - (iv) Reimbursement arrangements
  - (v) Loans or loan guarantees
  - (vi) Performance of services or membership or fundraising solicitations

**c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

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

**52 a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶  Yes  No

**b** If "Yes," complete the following schedule

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

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.  
▶ Attach to your tax return.

Name(s) shown on return

Joint Council on Int'l Children's Svcs

Identifying number

91-1171174

Business or activity to which this form relates

Form 990 / Form 990EZ

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	\$102,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	1,206.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2004 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		3,014.	5.0 yrs	HY	SL	302.
c 7-year property		585.	7.0 yrs	HY	SL	42.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

**Section C – Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations — see instructions	22	1,550.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles)**

24a Do you have evidence to support the business/investment use claimed?		Yes	No	24b If 'Yes,' is the evidence written?		Yes	No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use (see instructions)								
27 Property used 50% or less in a qualified business use (see instructions)								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles – see instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (see instructions)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see instructions)					
43 Amortization of costs that began before your 2004 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44

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**Additional Information**

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Form 990 page 2: Exempt purpose

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STATEMENT #1 -

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The primary exempt purpose of the Organization is to promote advocacy for the rights of children and to establish standards and guidelines for intercountry adoptions and promote services consistent with these standards and guidelines.

Form 990, Page 6, Part VIII

**Relationship of Activities to the Accomplishment of Exempt Purposes Statement**

Line Number ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	<p>providing a forum for the exchange of information and education relevant to international adoption, and fulfills the requirement for the members' annual business meeting.</p>
94	<p>Dues are received from the members in support of the organization, and in exchange for which the members receive voting rights in accordance with the bylaws of the organization and a subscription to the quarterly newsletter.</p>



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