

**Return of Organization Exempt From Income Tax**

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

**2004**

**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** 01/01/04 **and ending** 12/31/04

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

**C Name of organization**  
**INTERNATIONAL JUGGLERS ASSOCIATION INC**  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**PO Box 112550**  
 City or town, state or country, and ZIP + 4  
**Carrollton, TX 75011-2550**

**D Employer identification number**  
**16 111652**

**E Telephone number**  
 ( **415** ) **596-3307**

**F Accounting method:**  Cash  Accrual  
 Other (specify) ▶ **Modified cash**

**G Web site:** ▶ **www.juggle.org**

**J Organization type** (check only one) ▶  501(c) ( **3** ) ◀ (insert no.)  4947(a)(1) or  527

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

**H and I are not applicable to section 527 organizations.**  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** If "Yes," enter number of affiliates ▶ \_\_\_\_\_  
**H(c)** Are all affiliates included?  Yes  No  
 (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Group Exemption Number ▶ \_\_\_\_\_

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **223,213**

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

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Direct public support	<b>1a</b>		<b>7,278</b>	
	<b>b</b> Indirect public support	<b>1b</b>		<b>0</b>	
	<b>c</b> Government contributions (grants)	<b>1c</b>		<b>0</b>	
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <u>7,278</u> noncash \$ <u>0</u> )	<b>1d</b>			<b>7,278</b>
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>			<b>157,164</b>
	<b>3</b> Membership dues and assessments	<b>3</b>			<b>53,471</b>
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>			<b>1,918</b>
	<b>5</b> Dividends and interest from securities	<b>5</b>			<b>0</b>
	<b>6a</b> Gross rents	<b>6a</b>		<b>0</b>	
	<b>b</b> Less: rental expenses	<b>6b</b>		<b>0</b>	
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			<b>0</b>
<b>7</b> Other investment income (describe ▶ )	<b>7</b>			<b>0</b>	
Revenue	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		<b>0</b>	<b>8a</b>	<b>0</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>0</b>	<b>8b</b>	<b>0</b>	
	<b>c</b> Gain or (loss) (attach schedule)	<b>0</b>	<b>8c</b>	<b>0</b>	
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))		<b>8d</b>		<b>0</b>
	<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				<b>See Statement 1</b>
	<b>a</b> Gross revenue (not including \$ <u>0</u> of contributions reported on line 1a)	<b>9a</b>		<b>3,382</b>	
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>		<b>0</b>	
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			<b>3,382</b>	
Revenue	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		<b>0</b>	
	<b>b</b> Less: cost of goods sold	<b>10b</b>		<b>0</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			<b>0</b>
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>			<b>0</b>	
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>			<b>223,213</b>	
Expenses	<b>13</b> Program services (from line 44, column (B))	<b>13</b>			<b>170,534</b>
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>			<b>12,400</b>
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>			<b>0</b>
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			<b>0</b>
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>			<b>182,934</b>
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>			<b>40,279</b>
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>			<b>164,768</b>
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>		<b>Stmt 2</b>	<b>-14,559</b>
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>			<b>190,488</b>

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	0	0		
23	Specific assistance to individuals (schedule)	0	0		
24	Benefits paid to or for members (schedule)	0	0		
25	Compensation of officers, directors, etc. . . .	0	0	0	0
26	Other salaries and wages . . . . .	0	0	0	0
27	Pension plan contributions . . . . .	0	0	0	0
28	Other employee benefits . . . . .	0	0	0	0
29	Payroll taxes . . . . .	0	0	0	0
30	Professional fundraising fees . . . . .	0	0	0	0
31	Accounting fees . . . . .	0	0	0	0
32	Legal fees . . . . .	0	0	0	0
33	Supplies . . . . .	3,536	2,452	1,084	0
34	Telephone . . . . .	3,983	205	3,778	0
35	Postage and shipping . . . . .	5,414	3,210	2,204	0
36	Occupancy . . . . .	0	0	0	0
37	Equipment rental and maintenance . . . . .	2,854	2,854	0	0
38	Printing and publications . . . . .	3,204	3,204	0	0
39	Travel . . . . .	964	964	0	0
40	Conferences, conventions, and meetings . . . . .	0	0	0	0
41	Interest . . . . .	0	0	0	0
42	Depreciation, depletion, etc. (schedule)	0	0	0	0
43	Other expenses not covered above (itemize): a	162,979	157,645	5,334	
b	See Statement 3				
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15 .	182,934	170,534	12,400	0

Joint Costs. Check  if you are following SOP 98-2.  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions.)

What is the organization's primary exempt purpose? <b>Enhance the art of juggling</b>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a See Statement 4   (Grants and allocations \$ _____)	
b   (Grants and allocations \$ _____)	
c   (Grants and allocations \$ _____)	
d   (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . . .	170,534

**Part IV** Balance Sheets (See page 24 of the 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	45	Cash—non-interest-bearing . . . . .		33,231	45	12,475
	46	Savings and temporary cash investments . . . . .		115,983	46	175,382
	47a	Accounts receivable . . . . .	47a 823			
	b	Less: allowance for doubtful accounts . . . . .	47b 0	0	47c	823
	48a	Pledges receivable . . . . .	48a 0			
	b	Less: allowance for doubtful accounts . . . . .	48b 0	0	48c	0
	49	Grants receivable . . . . .		0	49	0
	50	Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		0	50	0
	51a	Other notes and loans receivable (attach schedule). . . . .	51a 0			
	b	Less: allowance for doubtful accounts . . . . .	51b 0	0	51c	0
	52	Inventories for sale or use . . . . .		13,853	52	1,849
	53	Prepaid expenses and deferred charges . . . . .		4,016	53	975
	54	Investments—securities (schedule) . . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0
	55a	Investments—land, buildings, and equipment: basis . . . . .	55a 0			
	b	Less: accumulated depreciation (attach schedule). . . . .	55b 0	0	55c	0
56	Investments—other (attach schedule) . . . . .		0	56	0	
57a	Land, buildings, and equipment: basis . . . . .	57a 0				
b	Less: accumulated depreciation (attach schedule). . . . .	57b 0	0	57c	0	
58	Other assets (describe ► _____ )		0	58	0	
59	Total assets (add lines 45 through 58) (must equal line 74) . . . . .		167,083	59	191,504	
Liabilities	60	Accounts payable and accrued expenses . . . . .		2,315	60	1,016
	61	Grants payable . . . . .		0	61	0
	62	Deferred revenue . . . . .		0	62	0
	63	Loans from officers, directors, trustees, and key employees (attach schedule). . . . .		0	63	0
	64a	Tax-exempt bond liabilities (attach schedule) . . . . .		0	64a	0
	b	Mortgages and other notes payable (attach schedule) . . . . .		0	64b	0
	65	Other liabilities (describe ► _____ )		0	65	0
66	Total liabilities (add lines 60 through 65) . . . . .		2,315	66	1,016	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted . . . . .			67	
	68	Temporarily restricted . . . . .			68	
	69	Permanently restricted . . . . .			69	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds . . . . .		0	70	0
	71	Paid-in or capital surplus, or land, building, and equipment fund . . . . .		0	71	0
	72	Retained earnings, endowment, accumulated income, or other funds . . . . .		164,768	72	190,488
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21). . . . .		164,768	73	190,488	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		167,083	74	191,504	

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

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions.)

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

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

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

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 26 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
<u>See Statement 5</u>				

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 page 26 of the instructions.

**Part VI Other Information** (See page 27 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a description of each activity	76	✓
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," statement	79	✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	✓
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instructions . . . . . 81a   0		
b	Did the organization file Form 1120-POL for this year?	81b	✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	✓
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . . . . 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	<i>501(c)(4), (5), or (6) organizations.</i> a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	
c	Dues, assessments, and similar amounts from members . . . . . 85c		
d	Section 162(e) lobbying and political expenditures . . . . . 85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . 85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . 85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	<i>501(c)(7) orgs.</i> Enter: a Initiation fees and capital contributions included on line 12 . . . . . 86a		
b	Gross receipts, included on line 12, for public use of club facilities . . . . . 86b		
87	<i>501(c)(12) orgs.</i> Enter: a Gross income from members or shareholders . . . . . 87a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . 87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . . 88		✓
89a	<i>501(c)(3) organizations.</i> 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	<i>501(c)(3) and 501(c)(4) orgs.</i> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction. . . . . 89b		✓
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. . . . . <input type="checkbox"/> 0		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization. . . . . <input type="checkbox"/> 0		
90a	List the states with which a copy of this return is filed <input type="checkbox"/> None		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 90b   0		
91	The books are in care of <input type="checkbox"/> John S McMichael Telephone no. <input type="checkbox"/> ( ) 610-431-4868 Located at <input type="checkbox"/> 1118 Cotswold Lane, West Chester, PA ZIP + 4 <input type="checkbox"/> 19380-3704		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . 92		

**Part VII Analysis of Income-Producing Activities** (See page 31 of the 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 <b>Annual convention</b>					<b>124,884</b>
b <b>Merchandise sales</b>					<b>32,280</b>
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . . . .					<b>53,471</b>
95 Interest on savings and temporary cash investments			<b>14</b>	<b>1,918</b>	
96 Dividends and interest from securities . . . . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
98 Net rental income or (loss) from personal property					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events . . . . .					<b>3,382</b>
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)) . . . . .		<b>0</b>		<b>1,918</b>	<b>214,017</b>
105 Total (add line 104, columns (B), (D), and (E)). . . . .					<b>215,935</b>

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 page 32 of the 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).
▼	<b>See Statement 6</b>

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

(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 page 33 of the 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).

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

Please Sign Here

Signature of officer: **Martin Frost, Communications Direc**  
 Date: **8/19/2005**  
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:   
 Preparer's SSN or PTIN (See Gen. Inst. W): \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_





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

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

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

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

OMB No. 1545-0047

**2004**

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  
**INTERNATIONAL JUGGLERS ASSOCIATION INC**

Employer identification number  
**16 1111652**

**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 i 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? . . . . .	2a	✓
<b>b</b> Lending of money or other extension of credit? . . . . .	2b	✓
<b>c</b> Furnishing of goods, services, or facilities? . . . . .	2c	✓
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	2d	✓
<b>e</b> Transfer of any part of its income or assets? . . . . .	2e	✓
<b>3a</b> 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.) . . . . .	3a	✓
<b>b</b> Do you have a section 403(b) annuity plan for your employees? . . . . .	3b	✓
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? . . . . .	4a	✓
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .	4b	✓

**Part IV** **Reason for Non-Private Foundation Status** (See pages 3 through 6 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 33⅓%** 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 33⅓%** 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	1,808	4,232	6,648	1,132	13,820
16 Membership fees received . . . . .	47,474	61,421	51,520	59,188	219,603
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 . . . . .	173,328	208,448	210,209	209,699	801,684
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 . . . . .	1,215	2,046	5,332	6,058	14,651
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. . . . .	223,825	276,147	273,709	276,077	1,049,758
24 Line 23 minus line 17. . . . .	50,497	67,699	63,500	66,378	248,074
25 Enter 1% of line 23 . . . . .	2,238	2,761	2,737	2,761	/
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 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 ▶					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 _____					26d
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 pers on." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2003) ..... 0 (2002) ..... 0 (2001) ..... 0 (2000) ..... 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:					
(2003) ..... 0 (2002) ..... 0 (2001) ..... 0 (2000) ..... 0					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					27c
17 _____ 20 _____ 21 _____ . . . . . ▶					27c
d Add: Line 27a total . _____ and line 27b total . _____ . . . . . ▶					27d
e Public support (line 27c total minus line 27d total). . . . . ▶					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e). . . . . ▶					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). . . . . ▶					27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					27h

**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
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? . . . . .		
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? . . . . .		
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? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
d	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.) ----- ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? . . . . .		
b	Admissions policies? . . . . .		
c	Employment of faculty or administrative staff? . . . . .		
d	Scholarships or other financial assistance? . . . . .		
e	Educational policies? . . . . .		
f	Use of facilities? . . . . .		
g	Athletic programs? . . . . .		
h	Other extracurricular activities? . . . . .		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
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.		
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 . . . . .		

**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.

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

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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	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
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.)			0

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



**Statement 1**

Form: 990

Page: 1

Part: I

Question: 9

**INTERNATIONAL JUGGLERS ASSOCIATION INC**

16-1111652

**Schedule of Special Events**

<b>Description</b>	<b>Gross Receipts</b>	<b>Contributions</b>	<b>Gross Revenue</b>	<b>Direct Costs</b>	<b>Net Income (Loss)</b>
auktion	\$3,382.00	\$0.00	\$3,382.00	\$0.00	\$3,382.00
<b>Total:</b>	<b>\$3,382.00</b>	<b>\$0.00</b>	<b>\$3,382.00</b>	<b>\$0.00</b>	<b>\$3,382.00</b>

**Statement 2**

Form: 990

Page: 1

Part: I

Question: 20

**INTERNATIONAL JUGGLERS ASSOCIATION INC**

**16-1111652**

**Other changes in Net Assets or Fund Balances**

<b>Explanation</b>	<b>Amount</b>
This is primarily a correction to the value of excess old inventory.	-\$14,559.00
<b>Total:</b>	<b>-\$14,559.00</b>



**Statement 3**

Form: 990

Page: 2

Part: II

Question: 43

**INTERNATIONAL JUGGLERS ASSOCIATION INC**

16-1111652

**Attachment listing other expenses for Part II**

<b>Description</b>	<b>Total:</b>	<b>Pgm Services</b>	<b>Mgt and General</b>	<b>Fundraising</b>
championships and awards	\$6,574.00	\$6,574.00	\$0.00	\$0.00
miscellaneous	\$537.00	\$187.00	\$350.00	\$0.00
insurance	\$3,109.00	\$250.00	\$2,859.00	\$0.00
archives	\$2,966.00	\$2,966.00	\$0.00	\$0.00
bank charges	\$4,158.00	\$2,033.00	\$2,125.00	\$0.00
world juggling day	\$865.00	\$865.00	\$0.00	\$0.00
video	\$21,053.00	\$21,053.00	\$0.00	\$0.00
festival shirts	\$6,286.00	\$6,286.00	\$0.00	\$0.00
professional services	\$74,077.00	\$74,077.00	\$0.00	\$0.00
facility and theatre rental	\$43,354.00	\$43,354.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$162,979.00</b>	<b>\$157,645.00</b>	<b>\$5,334.00</b>	<b>\$0.00</b>

**Statement 4**

Form: 990

Page: 2

Part: III

Question:

**INTERNATIONAL JUGGLERS ASSOCIATION INC**

**16-1111652**

**Program Services**

<b>Achievement</b>	<b>Pgm. Svc. Exp.</b>
Arts, Culture & Humanities Programs, GeneralOther: Production of the annual convention which increases members awareness of the art of juggling and allows for participation in the championships, workshops, and games and to attend juggling-related shows. (900 attendees)	\$105,740.00
<b>Grants and Allocations:</b>	\$0.00
Arts, Culture & Humanities Programs, GeneralOther: Communication to and between members via the bi-monthly magazine (JUGGLE), member roster, listings of local affiliated juggling club meetings, and encouragement of participation in World Juggling Day. (2700 members)	\$64,794.00
<b>Grants and Allocations:</b>	\$0.00
<b>Total:</b>	<b>\$170,534.00</b>

**Statement 5**

Form: 990

Page: 4

Part: V

Question:

**INTERNATIONAL JUGGLERS ASSOCIATION INC**

16-1111652

**Officers, Directors, Trustees, and Key Employees**

<b>Name and Address</b>	<b>Title</b>	<b>Hrs</b>	<b>Comp.</b>	<b>Benefits</b>	<b>Expenses</b>
Dave Davis 2811 East Avalon Phoenix, AZ 85016 United States	Board Member	15	\$0.00	\$0.00	\$0.00
Todd Strong PO Box 204 Point Roberts, WA 98281 United States	Chairman	20	\$0.00	\$0.00	\$0.00
Art Jennings 122 Colvina San Antonio, TX 78218 United States	Chairman Emeritus	1	\$0.00	\$0.00	\$0.00
Tim Furst 4207 1st Ave N W Seattle, WA 98107 United States	Board Member	4	\$0.00	\$0.00	\$0.00
Joyce Howard 1563 Leeds Ct NE Marietta, GA 30062 United States	Board Member	15	\$0.00	\$0.00	\$0.00
Jerry Martin 7336 Lyndale Ave South Richfield, MN 55423 United States	Board Member	4	\$0.00	\$0.00	\$0.00
Martin Frost 555 Ferdinand Ave Half Moon Bay, CA 94019 United States	Communications Direc	15	\$0.00	\$0.00	\$0.00
Andrew Conway 289 Surrey St San Francisco, CA 94131 United States	Board Member	4	\$0.00	\$0.00	\$0.00
Jaye Butler 3637 E Sherwood Ct Springfield, MO 65802 United States	Board Member	4	\$0.00	\$0.00	\$0.00
Marilyn Sullivan 4013 Province	Membership Director	15	\$0.00	\$0.00	\$0.00

<b>Name and Address</b>	<b>Title</b>	<b>Hrs</b>	<b>Comp.</b>	<b>Benefits</b>	<b>Expenses</b>
Carrollton, TX 75007 United States					
Ron Harvey 2644 S Los Altos Dr Mesa, AZ 85202 United States	Webmaster	10	\$0.00	\$0.00	\$0.00
Dan Howard 4415 Kings Way NE Marietta, GA 30067 United States	Treasurer	10	\$0.00	\$0.00	\$0.00
Mike Sullivan 4013 Province Carrollton, TX 75007 United States	Membership Director	15	\$0.00	\$0.00	\$0.00
Katje Sabin 5931 McGee St Kansas City, MO 64113 United States	Recording Secretary	4	\$0.00	\$0.00	\$0.00
Scott Slesnick 2671 Radford St NW North Canton, OH 44720 United States	Board Member	4	\$0.00	\$0.00	\$0.00
Ben Schoenberg 5022 SE Division St Portland, OR 97206 United States	Board Member	4	\$0.00	\$0.00	\$0.00
Sandy Brown 1624 Prestwick Drive Lawrence, KS 66047 United States	Festival Director	20	\$0.00	\$0.00	\$0.00
Bob Neuman 1610 Lieschen Ct Arlington, TX 76012 United States	Board Member	4	\$0.00	\$0.00	\$0.00

**Statement 6**

Form: 990

Page: 6

Part: VIII

Question:

**INTERNATIONAL JUGGLERS ASSOCIATION INC****16-1111652****Relationship of Activities**

<b>Line No</b>	<b>Relationship of Activities to the Accomplishment of Exempt Purposes</b>
93 a	Enhance the art of juggling through participation at the organizations annual convention
93 b	Enhance the art of juggling by providing video of annual convention, other juggling-related material, and juggling publication
94	In exchange for dues, members receive JUGGLE magazine, reduced fees for other juggling related materials, and access to the annual convention.
101	Auction sales of juggling collectibles benefit the archives fund for displaying juggling memorabilia

**Statement 7**

Form: 990

Page: None

Part: None

Question: None

**INTERNATIONAL JUGGLERS ASSOCIATION INC**

**16-1111652**

**Reasonable Cause Explanation**

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**Reasonable Cause Explanation**

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Due to a mixup resulting from a change to a new treasurer during 2005, the application for extension of the 2004 Form 990 filing deadline was mistakenly not submitted.