

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

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

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

A For the 2002 calendar year, or tax year period beginning and ending

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

C Name of organization
UNITED STATES PRACTICAL SHOOTING ASSOC. IPSC, INC.
 Number and street (or P O box if mail is not delivered to street address) Room/suite
P.O. BOX 811
 City or town, state or country, and ZIP + 4
SEDRO-WOOLLEY, WA 98284

D Employer identification number
91-1325053

E Telephone number
360 855-2245

F Accounting method Cash Accrual
 Other (specify) _____

G Web site **WWW.USPSA.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.

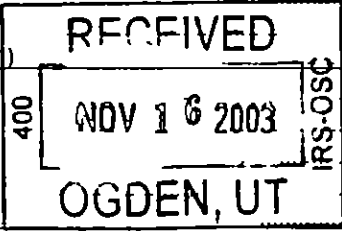
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **1,130,497.**

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? **N/A** Yes No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN _____
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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a		
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		0.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		652,399.
	3	Membership dues and assessments	3		366,747.
	4	Interest on savings and temporary cash investments	4		333.
	5	Dividends and interest from securities	5		54,333.
	6a	Gross rents	6a		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe ROYALTIES)	7		13,096.	
8a	Gross amount from sale of assets other than inventory	(A) Securities	8a		
		15,000.	8a		
		(B) Other	8b		
		15,000.	8b		
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B)) STMT 1	8d			
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a	22,699.		
b	Less cost of goods sold	10b	10,934.		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) STMT 2	10c		11,765.	
11	Other revenue (from Part VII, line 103)	11		5,890.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,104,563.	
Expenses	13	Program services (from line 44, column (B))	13		999,195.
	14	Management and general (from line 44, column (C))	14		156,128.
	15	Fundraising (from line 44, column (D))	15		50,894.
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17		1,206,217.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-101,654.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		292,107.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20		-20,546.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		169,907.

NOV 25 '03 SCANNED



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**UNITED STATES PRACTICAL SHOOTING ASSOC.
IPSC, INC.**

91-1325053

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. Page 2

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 (attach schedule)				
	cash \$ _____ noncash \$ _____	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25 128,489.	106,031.	15,488.	6,970.
26	Other salaries and wages	26 230,056.	212,175.	13,434.	4,447.
27	Pension plan contributions	27 8,198.	7,276.	661.	261.
28	Other employee benefits	28 36,259.	32,179.	2,925.	1,155.
29	Payroll taxes	29 30,670.	27,219.	2,474.	977.
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34 26,024.	21,080.	874.	4,070.
35	Postage and shipping	35 68,074.	55,590.	12,135.	349.
36	Occupancy	36 46,753.	31,448.	12,792.	2,513.
37	Equipment rental and maintenance	37			
38	Printing and publications	38 156,417.	138,250.	6,606.	11,561.
39	Travel	39 146,015.	115,227.	25,483.	5,305.
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 25,093.	16,878.	6,866.	1,349.
43	Other expenses not covered above (itemize)				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	SEE STATEMENT 4	43e 304,169.	235,842.	56,390.	11,937.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D) carry these totals to lines 13-15	44 1,206,217.	999,195.	156,128.	50,894.

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? **SEE STATEMENT 5**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a	CHAMPIONSHIPS-PRACTICAL SHOOTING COMPETITIONS TO DETERMINE NATIONAL CHAMPIONS AND MEMBERS OF THE US REPRESENTATIVES TO INTERNATIONAL COMPETITIONS. APPROXIMATELY 940 PARTICIPANTS.	373,817.
	(Grants and allocations \$ _____)	
b	SEE STATEMENT 6	273,233.
	(Grants and allocations \$ _____)	
c	SEE STATEMENT 7	274,581.
	(Grants and allocations \$ _____)	
d	SEE STATEMENT 8	77,564.
	(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)	999,195.

Part IV Balance Sheets

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	108,737.	45	77,772.
	46 Savings and temporary cash investments	528,868.	46	535,674.
	47 a Accounts receivable	47a 35,343.		
	b Less allowance for doubtful accounts	47b 8,060.	21,210.	47c 27,283.
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		48c
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees			50
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use		36,415.	52 31,949.
	53 Prepaid expenses and deferred charges		32,585.	53 26,647.
	54 Investments securities STMT 9 STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		161,333.	54 133,790.
	55 a Investments - land, buildings, and equipment basis	55a 59,000.		
b Less accumulated depreciation	55b	66,545.	55c 59,000.	
56 Investments other			56	
57 a Land, buildings, and equipment basis	57a 181,563.			
b Less accumulated depreciation STMT 11	57b 130,123.	67,675.	57c 51,440.	
58 Other assets (describe INTEREST RECEIVABLE)		8,115.	58 32,459.	
59 Total assets (add lines 45 through 58) (must equal line 74)		1,031,483.	59 976,014.	
Liabilities	60 Accounts payable and accrued expenses		60 58,450.	44,229.
	61 Grants payable		61	
	62 Deferred revenue		62 656,161.	761,878.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe BANK OVERDRAFT)		65 24,765.	0.
66 Total liabilities (add lines 60 through 65)		739,376.	66 806,107.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67 292,107.	169,907.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	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)		292,107.	73 169,907.
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		1,031,483.	74 976,014.	

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.

**UNITED STATES PRACTICAL SHOOTING ASSOC.
IPSC, INC.**

Form 990 (2002)

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support per audited financial statements ▶	a	a Total expenses and losses per audited financial statements ▶	a
	1,084,017.		1,206,217.
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$ -20,546.		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify) \$		(4) Other (specify) \$	
Add amounts on lines (1) through (4) ▶	b	Add amounts on lines (1) through (4) ▶	b
	-20,546.		0.
c Line a minus line b ▶	c	c Line a minus line b ▶	c
	1,104,563.		1,206,217.
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) \$		(2) Other (specify) \$	
Add amounts on lines (1) and (2) ▶	d	Add amounts on lines (1) and (2) ▶	d
	0.		0.
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	e Total expenses per line 17, Form 990 (line c plus line d) ▶	e
	1,104,563.		1,206,217.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)				
(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
SEE STATEMENT 12		128,489.	12,463.	0.

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? If "Yes," attach schedule Yes No Form 990 (2002)

**UNITED STATES PRACTICAL SHOOTING ASSOC.
IPSC, INC.**

Form 990 (2002)

91-1325053

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Part VI Other Information		Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
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		X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a 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		X
b If "Yes," enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.			
81 a Enter direct or indirect political expenditures See line 81 instructions	81a		0.
b Did the organization file Form 1120-POL for this year?	81b		X
82 a 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		X
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		N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b		N/A
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a		N/A
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a		N/A
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		N/A
c Dues, assessments, and similar amounts from members	85c		N/A
d Section 162(e) lobbying and political expenditures	85d		N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		N/A
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		N/A
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a		N/A
b Gross receipts, included on line 12, for public use of club facilities	86b		N/A
87 501(c)(12) organizations Enter a Gross income from members or shareholders	87a		N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		N/A
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		X
89 a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0., section 4912 ▶ 0., section 4955 ▶ 0.			
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.			
d Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.			
90 a List the states with which a copy of this return is filed ▶ WASHINGTON			
b Number of employees employed in the pay period that includes March 12, 2002	90b		12
91 The books are in care of ▶ DAVID C. THOMAS Telephone no ▶ 360-855-2245			
Located at ▶ PO BOX 811, SEDRO-WOLLEY, WA ZIP + 4 ▶ 98284			
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 ▶ N/A			

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a RANGE OFFICER SEMINARS					21,718.
b ENTRY FEES					472,524.
c ADVERTISING	541800	158,157.			
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					366,747.
95 Interest on savings and temporary cash investments			14	333.	
96 Dividends and interest from securities			14	54,333.	
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			15	13,096.	
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					11,765.
103 Other revenue					
a MISCELLANEOUS			01	5,890.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		158,157.		73,652.	872,754.
105 Total (add line 104, columns (B), (D), and (E))					1,104,563.

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.)

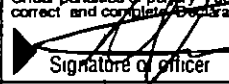

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 13

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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with

(a) Did the organization, during the year, receive any funds, directly or indirectly, to...
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a...
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 accompanying schedules and statements, and to the best of my knowledge and belief, it is true and correct. Declaration of preparer (other than officer) is based on all information furnished to him.
	 Signature of officer
	Date
Paid Preparer's Use Only	Preparer's signature:  Firm's name (or yours if self-employed), address and ZIP + 4: JACOBSON JARVIS & CO, PLLC 600 STEWART STREET, SUITE 100 SEATTLE WA 98101-1219

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.)

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

OMB No 1545-0047

2002

Name of the organization **UNITED STATES PRACTICAL SHOOTING ASSOC.
IPSC, INC.** Employer identification number **91 1325053**

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	

UNITED STATES PRACTICAL SHOOTING ASSOC.

Part II Statements About Activities (See page 2 of the instructions.)

- | | | Yes | No |
|--|----|-----|----|
| 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 1 of Part VI-B)
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities. | 1 | | X |
| 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) SEE STATEMENT 14 | | | |
| a Sale, exchange, or leasing of property? | 2a | | X |
| b Lending of money or other extension of credit? | 2b | | X |
| c Furnishing of goods, services, or facilities? | 2c | | X |
| d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990 | 2d | X | |
| e Transfer of any part of its income or assets? | 2e | | X |
| 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below) | 3 | | X |
| 4 Do you have a section 403(b) annuity plan for your employees? | 4 | | X |

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

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

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

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust. Section 170(b)(1)(A)(v) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

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

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

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

UNITED STATES PRACTICAL SHOOTING ASSOC.

Schedule A (Form 990 or 990-EZ) 2002 **IPSC, INC.**

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Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting. Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting					
Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	15,530.	1,562.	1,611.		18,703.
16 Membership fees received	359,362.	370,576.	380,821.	376,028.	1,486,787.
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	498,681.	448,376.	485,163.	433,186.	1,865,406.
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	46,940.	48,279.	74,431.	85,789.	255,439.
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		100.	3,994.	8,614.	12,708.
23 Total of lines 15 through 22	920,513.	868,893.	946,020.	903,617.	3,639,043.
24 Line 23 minus line 17	421,832.	420,517.	460,857.	470,431.	1,773,637.
25 Enter 1% of line 23	9,205.	8,689.	9,460.	9,036.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 35,473.
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts				26b 0.
	c Total support for section 509(a)(1) test: Enter line 24, column (e)				26c 1,773,637.
	d Add: Amounts from column (e) for lines 18 <u>255,439.</u> 19 _____ 22 <u>12,708.</u> 26b _____				26d 268,147.
	e Public support (line 26c minus line 26d total)				26e 1,505,490.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 84.8815%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year				
	(2001)	(2000)	(1999)	(1998)	
	N/A				
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				
	(2001)	(2000)	(1999)	(1998)	
	N/A				
	c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____				27c N/A
	d Add: Line 27a total _____ and line 27b total _____				27d N/A
	e Public support (line 27c total minus line 27d total)				27e N/A
	f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)				27f N/A
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g N/A %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h N/A %
28 Unusual Grants	For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15				
	NONE				

UNITED STATES PRACTICAL SHOOTING ASSOC.

Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(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.)		
<hr/>			
<hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
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.)	32d	
<hr/>			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)	33h	
<hr/>			
<hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
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.	34b	
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	35	

UNITED STATES PRACTICAL SHOOTING ASSOC.

Schedule A (Form 990 or 990-EZ) 2002 IPSC, INC.

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Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(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)

Table with 3 columns: (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows 36-44 detailing lobbying expenditures and nontaxable amounts.

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)

Table with 6 columns: (a) 2002, (b) 2001, (c) 2000, (d) 1999, (e) Total. Rows 45-50 detailing lobbying nontaxable amount, ceiling amount, and total 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)

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:

- 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)

Table with 3 columns: Yes, No, Amount. Rows for items a-i and a total row.

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 page 12 of the 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

(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

Table with columns: Yes, No. Rows: 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), c. Values: X, X, X, X, X, X, X, X.

N/A

Table with 4 columns: (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 [X]

b If "Yes," complete the following schedule N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **X**
- Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.		
Type or print.	Name of Exempt Organization UNITED STATES PRACTICAL SHOOTING ASSOC. IPSC, INC.	Employer identification number 91-1325053
File by the extended due date for filing the return. See instructions	Number, street, and room or suite no. If a P O box, see instructions P.O. BOX 811	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions SEDRO-WOLLEY, WA 98284	

Check type of return to be filed (File a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041 A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 6069	

STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group** check this box If it is for **part of the group**, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3 month extension of time until NOVEMBER 17th 2003

5 For calendar year 2002, or other tax year beginning _____ and ending _____

6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS REQUESTED IN ORDER TO GATHER INFORMATION NEEDED TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990 BL, 990 PF, 990-T, 4720 or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____

b If this application is for Form 990 PF, 990 T, 4720, or 6069 enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Hardy P. Jewell Title CPA Date 8/14/03

Notice to Applicant - To Be Completed by the IRS

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10 day grace period from the later of the date of the organization's return (including any prior extensions) This grace period is considered to be a valid otherwise required to be made on a timely return Please attach this form to the organization's return
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your r file We are not granting the 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extenai
- Other _____

EXTENSION APPROVED

AUG 26 2003

LINDA WEISKOPF, FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN

Director _____ By _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above

Type or print.	Name JACOBSON JARVIS & CO, PLLC
	Number and street (include suite, room, or apt no) Or a P O box number 600 STEWART STREET, SUITE 1900
	City or town province or state, and country (including postal or ZIP code) SEATTLE, WA 98101-1219

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 1

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
GOVERNMENT SECURITIES	15,000.	15,000.	0.	0.
TO FORM 990, PART I, LINE 8	15,000.	15,000.	0.	0.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 2

INCOME

1. GROSS RECEIPTS	22,699	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		22,699
4. COST OF GOODS SOLD (LINE 13)	10,934	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		11,765

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	36,415	
7. MERCHANDISE PURCHASED	6,468	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		42,883
12. INVENTORY AT END OF YEAR	31,949	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		10,934

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	3
<u>DESCRIPTION</u>		<u>AMOUNT</u>	
	UNREALIZED LOSS ON INVESTMENTS		-13,001.
	UNREALIZED LOSS ON LAND HELD FOR SALE		-7,545.
TOTAL TO FORM 990, PART I, LINE 20			-20,546.

FORM 990	OTHER EXPENSES			STATEMENT	4
	(A)	(B)	(C)	(D)	
<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	
PROFESSIONAL FEES	36,899.	9,411.	17,488.	10,000.	
OFFICE EXPENSE	27,956.	16,714.	10,728.	514.	
MISCELLANEOUS	36,097.	17,931.	17,908.	258.	
INSURANCE	20,496.	10,434.	10,062.		
CHAMPIONSHIP MATCH EXPENSES	118,362.	118,362.			
OTHER PROGRAM EXPENSES	64,359.	62,990.	204.	1,165.	
TOTAL TO FM 990, LN 43	304,169.	235,842.	56,390.	11,937.	

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE	STATEMENT	5
	PART III		

EXPLANATION

TO PROMOTE AMATEUR NATIONAL AND INTERNATIONAL ATHLETIC COMPETITION

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 6

DESCRIPTION OF PROGRAM SERVICE TWO

FRONT SIGHT MAGAZINE - OFFICIAL MAGAZINE OF ORGANIZATION PROVIDED TO MEMBERS. FOSTERS KNOWLEDGE, STIMULATES INTEREST AND FACILITATES PARTICIPATION IN THE SPORT OF PRACTICAL SHOOTING. 15,400 MAGAZINES DISTRIBUTED BIMONTHLY.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B		273,233.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 7

DESCRIPTION OF PROGRAM SERVICE THREE

MEMBERSHIP-INCLUDES COMMUNICATION WITH AND SERVICES RENDERED TO USPSA MEMBERS THROUGH BI-MONTHLY NEWSLETTER (IN TOUCH), NATL CLASSIFICATION SYSTEM, USPSA STORE, AREA MATCH DIRECTORS SEMINAR, INTERNET SVCS, ETC. APPROXIMATELY 15,584 MEMBERS.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE C		274,581.

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 8

DESCRIPTION OF PROGRAM SERVICE FOUR

NATIONAL RANGE OFFICER INSTITUTE-PROVIDES TRAINING AND CERTIFICATION OF RANGE (SAFETY) OFFICERS AT FOUR LEVELS: RANGE OFFICER, CHIEF RANGE OFFICER, RANGE MASTER AND RANGE OFFICER INSTRUCTOR. APPROXIMATELY 2,099 RANGE OFFICERS TRAINED.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE D		77,564.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 9

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CORPORATE STOCKS	50,186.				50,186.
TO 990, LN 54 COL B	50,186.				50,186.

FORM 990 GOVERNMENT SECURITIES STATEMENT 10

DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
GOVERNMENT BONDS AND NOTES	83,604.		83,604.
TOTAL TO FORM 990, LINE 54, COL B	83,604.		83,604.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 11

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
EQUIPMENT	153,122.	124,435.	28,687.
LEASEHOLD IMPROVEMENTS	28,441.	5,688.	22,753.
TOTAL TO FORM 990, PART IV, LN 57	181,563.	130,123.	51,440.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 12

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MICHAEL VOIGT PO BOX 811 SEDRO WOOLEY, WA 98284	PRESIDENT 40	46,496.	3,900.	0.
JOHN AMIDON PO BOX 811 SEDRO WOOLEY, WA 98284	VICE PRES 30	23,271.	605.	0.
BRUCE GARY PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
JAKE KEMPTON PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
ARNIE CHRISTIANSON PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
KENNETH HICKS PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
NEIL KELLER PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.

UNITED STATES PRACTICAL SHOOTING ASSOC.

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CHARLES BOND PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
ROB BOUDRIE PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
GEORGE JONES PO BOX 811 SEDRO WOOLEY, WA 98284	DIRECTOR 5	0.	0.	0.
DAVE THOMAS PO BOX 811 SEDRO WOOLEY, WA 98284	EXECUTIVE MANAGER 55	58,722.	7,958.	0.
TOTALS INCLUDED ON FORM 990, PART V		128,489.	12,463.	0.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 13
 ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	RANGE OFFICERS ARE TRAINED TO OFFICIATE AT COMPETITIONS.
93B	ENTRY FEES ARE CHARGED TO OFFSET THE COST OF COMPETITIONS AND SCORING TO TRACK INDIVIDUAL STANDINGS AND INTERNATIONAL RANKINGS.
94	DUES ARE CHARGED TO RUN THE ORGANIZATION. THE ORGANIZATION IS ORGANIZED TO PROMOTE AND TRAIN COMPETITORS FROM THE UNITED STATES FOR INTERNATIONAL COMPETITIONS.
102	THE ORGANIZATION MAINTAINS AN INVENTORY OF MATERIALS THAT PROMOTE THE ORGANIZATION AND ITS PURPOSE -FOR EXAMPLE, LOGO PINS AND MEMBER CARDS.

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH STATEMENT 14
 SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS,
 CREATORS, KEY EMPLOYEES, ETC.,
 PART III, LINE 2

LINE 26D: BOARD DIRECTORS OTHER THAN OFFICERS ARE IN CHARGE OF AN AREA OF THE COUNTRY AND ARE REIMBURSED FOR PROPERLY DOCUMENTED, REASONABLE EXPENSES NECESSARY TO SERVE THAT AREA. ALSO, ALL BOARD MEMBERS ARE REIMBURSED FOR REASONABLE, DOCUMENTED TRAVEL EXPENSES TO ATTEND OFFICIAL MEETINGS OF THE ORGANIZATION.

SCHEDULE A	OTHER INCOME			STATEMENT 15
DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
MISCELLANEOUS	0.	100.	3,994.	8,614.
TOTAL TO SCHEDULE A, LINE 22	0.	100.	3,994.	8,614.