

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)

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

OMB No 1545-0047

2003

Open to Public Inspection

A For the 2003 calendar year, or tax year beginning **JUL 1, 2003** and ending **JUN 30, 2004**

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization IPAS		D Employer identification number 56-1071085
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 5027		E Telephone number 919-967-7052
		City or town, state or country, and ZIP + 4 CHAPEL HILL, NC 27514-5001		F Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)		

G Website ▶ **WWW.IPAS.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**

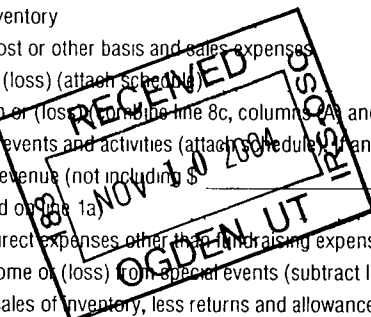
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **25,120,401.**

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 Group Exemption Number ▶
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	16,166,071.	
	b Indirect public support	1b		
	c Government contributions (grants)	1c	1,857,096.	
	d Total (add lines 1a through 1c) (cash \$ 18,023,167. noncash \$)	1d	18,023,167.	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4	91,106.	
	5 Dividends and interest from securities	5		
	6 a 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 ▶)	7			
Expenses	8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
		5,802,814.	8a	
	b Less: cost or other basis and sales expenses	5,693,307.	8b	
	c Gain or (loss) (attach schedule)	109,507.	8c	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1	8d	109,507.
	9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	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		
	10 a Gross sales of inventory, less returns and allowances	10a	1,165,176.	
	b Less: cost of goods sold	10b	829,420.	
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	STMT 2	10c	335,756.
11 Other revenue (from Part VII, line 103)	11	38,138.		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	18,597,674.		
Net Assets	13 Program services (from line 44, column (B))	13	11,978,344.	
	14 Management and general (from line 44, column (C))	14	2,314,754.	
	15 Fundraising (from line 44, column (D))	15	793,526.	
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17	15,086,624.	
	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	3,511,050.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	2,854,254.	
20 Other changes in net assets or fund balances (attach explanation)	20	<59,711.>		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	6,305,593.		

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10 913-15

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 \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	492,150.	196,860.	182,096.	113,194.
26	Other salaries and wages	5,886,268.	4,814,015.	596,839.	475,414.
27	Pension plan contributions				
28	Other employee benefits	530,359.	366,661.	107,026.	56,672.
29	Payroll taxes	309,973.	208,609.	58,244.	43,120.
30	Professional fundraising fees				
31	Accounting fees	82,105.	61,114.	20,991.	
32	Legal fees	153,087.	113,949.	39,138.	
33	Supplies	310,458.	199,869.	108,750.	1,839.
34	Telephone	325,711.	244,902.	78,968.	1,841.
35	Postage and shipping	61,634.	52,533.	5,495.	3,606.
36	Occupancy	764,253.	162,243.	602,010.	
37	Equipment rental and maintenance	50,643.	41,660.	8,983.	
38	Printing and publications	338,002.	325,350.	442.	12,210.
39	Travel	1,957,612.	1,816,167.	111,907.	29,538.
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	224,009.	11,124.	212,885.	
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e	SEE STATEMENT 5	3,600,360.	3,363,288.	180,980.	56,092.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	15,086,624.	11,978,344.	2,314,754.	793,526.

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 AccomplishmentsWhat is the organization's primary exempt purpose? **SEE STATEMENT 6**

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	SEE STATEMENT 15				
		(Grants and allocations \$ _____)			11,978,344.
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)				11,978,344.

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	2,833,682.	45	4,736,258.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	164,701.		
	b Less: allowance for doubtful accounts		47c	164,701.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable	484,320.	49	36,313.
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use	604,077.	52	353,289.
	53 Prepaid expenses and deferred charges	153,185.	53	12,896.
	54 Investments - securities STMT 7 STMT 8 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,241,974.	54	3,401,022.
	55 a Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation		55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	2,237,185.			
b Less: accumulated depreciation	1,120,466.	57c	1,116,719.	
58 Other assets (describe ▶ SEE STATEMENT 9)	237,813.	58	150,556.	
59 Total assets (add lines 45 through 58) (must equal line 74)	6,958,367.	59	9,971,754.	
Liabilities	60 Accounts payable and accrued expenses	565,742.	60	649,319.
	61 Grants payable		61	
	62 Deferred revenue	3,467,498.	62	2,977,790.
	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 ▶ SEE STATEMENT 10)	70,873.	65	39,052.
66 Total liabilities (add lines 60 through 65)	4,104,113.	66	3,666,161.	
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	2,854,254.	67	5,905,593.
	68 Temporarily restricted		68	400,000.
	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)	2,854,254.	73	6,305,593.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	6,958,367.	74	9,971,754.	

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	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 19,367,383. b Amounts included on line a but not on line 12, Form 990: (1) Net unrealized gains on investments \$ <59,711.> (2) Donated services and use of facilities \$ _____ (3) Recoveries of prior year grants \$ _____ (4) Other (specify): <u>STMT 11</u> \$ 829,420. Add amounts on lines (1) through (4) ▶ b 769,709. c Line a minus line b ▶ c 18,597,674. 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 0. e Total revenue per line 12, Form 990 (line c plus line d) ▶ e 18,597,674.	a Total expenses and losses per audited financial statements ▶ a 15,916,044. 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): <u>STMT 12</u> \$ 829,420. Add amounts on lines (1) through (4) ▶ b 829,420. c Line a minus line b ▶ c 15,086,624. 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 0. e Total expenses per line 17, Form 990 (line c plus line d) ▶ e 15,086,624.

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
ELIZABETH S. MAGUIRE P.O. BOX 5027 CHAPEL HILL, NC 27514-5001	PRESIDENT 37.5	162,975.	6,519.	0.
TERENCE KOMINSKI P.O. BOX 5027 CHAPEL HILL, NC 27514-5001	TREASURER 37.5	109,725.	4,389.	0.
BARBARA CRANE P.O. BOX 5027 CHAPEL HILL, NC 27514-5001	VICE PRESIDENT 37.5	109,725.	4,389.	0.
MARY LUKE P.O. BOX 5027 CHAPEL HILL, NC 27514-5001	SECRETARY 37.5	109,725.	4,389.	0.
SEE ATTACHED LIST OF TRUSTEES				

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

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? N/A	78b	
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	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
	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.		
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? N/A	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? N/A	85h	
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 NONE		
b	Number of employees employed in the pay period that includes March 12, 2003	90b	73
91	The books are in care of MEGAN MCGUIRE Telephone no. (919) 967-7052		

Located at CHAPEL HILL, NC

ZIP + 4 27516

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
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 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated

93 Program service revenue:

a

b

c

d

e

f Medicare/Medicaid payments

g Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments

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

102 Gross profit or (loss) from sales of inventory

103 Other revenue.

a MISCELLANEOUS

b

c

d

e

104 Subtotal (add columns (B), (D), and (E))

105 Total (add line 104, columns (B), (D), and (E))

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 34 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 34 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 Personal Benefit Contracts (See page 34 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)

accompanying schedules and statements, and to the best of my knowledge and belief, it is true, and I am not aware of any information of which preparer has any knowledge

11/3/04

Date

Type or print name and title

Date

Check if

Preparer's SSN or PTIN

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

2003

Name of the organization

IPAS

Employer identification number

56 1071085

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
NADINE GASMAN				
P.O. BOX 5027, CHAPEL HILL, NC 27514	37.5	116,790.	4,672.	
EUNICE BROOKMAN-AMISSAH				
P.O. BOX 5027, CHAPEL HILL, NC 27514	37.5	110,295.	4,412.	
ANURADHA KUMAR				
P.O. BOX 5027, CHAPEL HILL, NC 27514	37.5	109,725.	4,389.	
NADINE BURTON				
P.O. BOX 5027, CHAPEL HILL, NC 27514	37.5	108,343.	4,334.	
ANN LEONARD				
P.O. BOX 5027, CHAPEL HILL, NC 27514	37.5	105,458.	4,218.	
Total number of other employees paid over \$50,000 ▶	41			

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
TAKE ONE PRODUCTIONS		
MORRISVILLE, NC	VIDEO PRODUCTION	81,392.
MORGAN, LEWIS & BOCKIUS, LLP		
WASHINGTON, DC	LEGAL SERVICES	61,869.
DOUGLAS GOULD & CO., INC.		
LARCHMONT, NY	MEDIA CONSULTANT	70,091.
LAURA CASTLEMAN		
TROY, MICHIGAN	CONSULTING	59,463.
IFH		
LONDON, ENGLAND	SUBGRANT	250,000.
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
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) 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.)		
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 a 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	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

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 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 6 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	14,718,005.	14,224,594.	15,976,774.	9,117,823.	54,037,196.
16 Membership fees received					
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	1,249,757.	862,465.	1,301,393.	1,116,069.	4,529,684.
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	162,842.	282,796.	369,578.	175,918.	991,134.
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	34,331.	32,535.	SEE STATEMENT 14 24,726.	32,741.	124,333.
23 Total of lines 15 through 22	16,164,935.	15,402,390.	17,672,471.	10,442,551.	59,682,347.
24 Line 23 minus line 17	14,915,178.	14,539,925.	16,371,078.	9,326,482.	55,152,663.
25 Enter 1% of line 23	161,649.	154,024.	176,725.	104,426.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 1,103,053.
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 31,291,970.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 55,152,663.
d Add: Amounts from column (e) for lines: 18 991,134. 19 22 124,333. 26b 31,291,970.					26d 32,407,437.
e Public support (line 26c minus line 26d total)					26e 22,745,226.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 41.2405%
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: N/A	(2002)	(2001)	(2000)	(1999)	
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: N/A	(2002)	(2001)	(2000)	(1999)	
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 1999 through 2002, 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				

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)

- 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.)
- _____
- _____
- 34 a** 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

Yes No

29

30

31

32a

32b

32c

32d

33a

33b

33c

33d

33e

33f

33g

33h

34a

34b

35

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.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
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 - Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000	The lobbying nontaxable amount is - 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000		
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				N/A
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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**.)

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

Yes	No	Amount
		0.

N/A

N/A

Schedule A (Form 990 or 990-EZ) 2003

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
VARIOUS INVESTMENTS	5,802,814.	5,693,307.	0.	109,507.
TO FORM 990, PART I, LINE 8	5,802,814.	5,693,307.	0.	109,507.

FORM 990

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

STATEMENT 2

INCOME

1. GROSS RECEIPTS	1,165,176	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		1,165,176
4. COST OF GOODS SOLD (LINE 13)	829,420	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		335,756

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	604,077	
7. MERCHANDISE PURCHASED		
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS	578,632	
11. ADD LINES 6 THROUGH 10		1,182,709
12. INVENTORY AT END OF YEAR	353,289	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		829,420

FORM 990	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	3
DESCRIPTION		AMOUNT	
MATERIAL COSTS		484,842.	
FREIGHT		92,845.	
STERILIZATION		945.	
TOTAL INCLUDED ON FORM 990, PART I, LINE 10B		578,632.	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
DESCRIPTION		AMOUNT	
UNREALIZED GAIN ON MARKETABLE SECURITIES		<59,711.>	
TOTAL TO FORM 990, PART I, LINE 20		<59,711.>	

FORM 990	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
INSURANCE	86,808.	44,251.	42,557.		
CONSULTANTS & TEMPORARY SERVICES	2,912,348.	2,798,228.	66,521.	47,599.	
UTILITIES	23,272.	21,893.	1,379.		
CLEANING	20,462.	20,212.	250.		
DUES & SUBSCRIPTIONS	29,105.	15,932.	5,118.	8,055.	
PROGRAM EQUIPMENT	263,786.	263,786.			
SAMPLES	24,817.	24,790.	27.		
MISCELLANEOUS	72,651.	38,469.	33,744.	438.	
EDUCATIONAL MATERIAL	86,917.	86,917.			
ADVERTISING	223,702.	203,739.	19,963.		
STAFF DEVELOPMENT	10,500.	120.	10,380.		
PAYROLL PROCESSING	4,071.	3,030.	1,041.		
SECURITY	6,340.	6,340.			
ALLOCATION TO OTHER DEPARTMENTS	<164,419.>	<164,419.>			
TOTAL TO FM 990, LN 43	3,600,360.	3,363,288.	180,980.	56,092.	

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE	STATEMENT	6
	PART III		

EXPLANATION

EDUCATE THE PUBLIC & PROMOTE & SUPPORT THE EXTENSION OF REPRODUCTIVE HEALTH SERVICES & ESTABLISH STANDARDS FOR THE PROVISION OF THESE SERVICES.

FORM 990	NON-GOVERNMENT SECURITIES	STATEMENT	7
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SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CORPORATE BONDS		49,000.			49,000.
EQUITIES	2,113,515.				2,113,515.
TO 990, LN 54 COL B	2,113,515.	49,000.			2,162,515.

FORM 990	GOVERNMENT SECURITIES	STATEMENT	8
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DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
U.S. TREASURY NOTES	556,702.		556,702.
FEDERAL HOME LOAN MORTGAGE	640,305.		640,305.
OTHER GOVERNMENT SECURITIES	41,500.		41,500.
TOTAL TO FORM 990, LINE 54, COL B	1,238,507.		1,238,507.

FORM 990	OTHER ASSETS	STATEMENT	9
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DESCRIPTION	AMOUNT
CASH SURRENDER VALUE LIFE INSURANCE	106,989.
MISCELLANEOUS RECEIVABLES	43,567.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	150,556.

FORM 990	OTHER LIABILITIES	STATEMENT 10
DESCRIPTION		AMOUNT
CAPITAL LEASE OBLIGATION		26,981.
DEPOSIT		12,071.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B		39,052.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT 11
DESCRIPTION		AMOUNT
COST OF GOODS SOLD		829,420.
TOTAL TO FORM 990, PART IV-A		829,420.

FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT 12
DESCRIPTION		AMOUNT
COST OF GOODS SOLD		829,420.
TOTAL TO FORM 990, PART IV-B		829,420.

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT 13
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
102	PRODUCES AND DISTRIBUTES MEDICAL DEVICES OF A QUALITY NOT READILY AVAILABLE. THE DEVICES ARE PARTICULARLY SUITED FOR USE IN FIELD OPERATIONS AND REPRODUCTIVE HEALTH CARE PROGRAMS IN DEVELOPING COUNTRIES.
103	REFUNDS OF SALES TAX AND OTHER MISCELLANEOUS REVENUES

SCHEDULE A	OTHER INCOME			STATEMENT 14
DESCRIPTION	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT
OTHER INCOME	34,331.	32,535.	24,726.	32,741.
TOTAL TO SCHEDULE A, LINE 22	34,331.	32,535.	24,726.	32,741.

STATEMENT 15

Ipas is a non-profit, non-governmental organization that works globally to increase women's ability to exercise their sexual and reproductive rights and to reduce abortion-related deaths and injuries. Ipas's primary objectives are to prevent unsafe abortion and its consequences, to increase women's access to safe abortion services, and to enhance women's reproductive health decision making. Ipas believes that no woman should have to risk her life or health because she lacks safe reproductive choices.

Each minute of every day, nearly 40 women undergo dangerous, unsafe abortions.¹ Millions of these women are permanently injured by the procedures, which can result in long-term disability and compromised fertility. And every year, nearly 70,000 women — mostly poor women from developing countries — die as a result.²

For the world's most vulnerable women, an unwanted pregnancy and the inability to find safe abortion services can mean a death sentence. And the consequences are devastating for the children, families, and communities they leave behind.

This suffering and these deaths are preventable.

The solutions are well-known, available, practical, and cost-effective, but they are too often neglected because of political and social constraints.

Ipas is the only organization working in Africa, Asia, Latin America, Europe, and North America dedicated entirely to ending preventable deaths and disabilities from unsafe abortion. We do this by

- **training** doctors and nurses in clinical and counseling skills for safe early abortion and family planning
- **improving health service delivery** in collaboration with local authorities to make abortion care safer and more accessible for women and less expensive for the health service
- **researching** the impact of unsafe abortion and documenting practical solutions
- **advocating** for positive changes in laws, health policies and practices by partnering with local policymakers and advocacy groups
- **increasing the availability of key reproductive-health technologies** with a particular focus on manual vacuum aspiration (MVA) instruments and medication abortion
- **communicating** with diverse audiences about women's reproductive health and rights by producing and disseminating a wide range of informational materials

Ipas works globally, regionally and in more than 40 countries worldwide, with primary activities in Africa (Ethiopia*, Ghana, Kenya*, Mozambique, Nigeria*, South Africa*, Tanzania, Uganda, Zimbabwe), Asia (Cambodia, India*, Nepal, Vietnam*), Latin America & the Caribbean (Bolivia*, Brazil*, Costa Rica, El Salvador, Guatemala, Mexico*, Nicaragua*, Panama), and Europe and North America (Albania*, United States*)

In addition, Ipas distributes MVA instruments to approximately 70 countries each year.

¹ ² World Health Organization (WHO) 2003. *Safe abortion: Technical and policy guidance for health systems*. Geneva: WHO.

* denotes location of Ipas office or staff

IPAS
 EIN 56-1071085,
 6/30/2004
 Form 990, Part V - Attachment
 Board of Directors

(A) Name and Address	(B) Title and Average Hours Per Week Devoted to Position	(C) Compensation	(D) Contributions to Employee benefit plans	(E) Expense Account and Other Allowances
Nicki Nichols Gamble, EdD P O Box 5027 Chapel Hill, NC 27514-5001	Chairman of the Board 2 Hours	"0"	"0"	"0"
Berit Austveg, M D P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Marie Bass P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Jane T Bertrand, PhD P O Box 5027 Chapel Hill NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Pouru Bhiwandwals, M D P O Box 5027 Chapel Hill NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Mabel Bianco, M D P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Gordon W Duncan, PhD P O Box 5027 Chapel Hill NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Mahmoud Fathalla, M D P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Angela J Sawyer-Kamara, RN P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Bene E Madunagu, PhD P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
A R Nanda P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Fred Nunes, MPA P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
J Joseph Speidel, M D P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Amy O Tsui, PhD P O Box 5027 Chapel Hill, NC 27514-5001	Board Member 1 Hour	"0"	"0"	"0"
Elizabeth S Maguire, MA P O Box 5027 Chapel Hill, NC 27514-5001	(ex officio) 1 Hour	"0"	"0"	"0"

IPAS
EIN 56-1071085
Depreciation Schedule
6/30/2004

<u>Description</u>	<u>Balance</u> <u>6/30/03</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>6/30/04</u>
Office Equipment	930,144 60	89,754 53	0 00	1,019,899 13
Warehouse Equipment	126,565 78	39,013 12	0 00	165,578 90
Leaseholds-Office Carrboro	257,809 35	38,320 00	0 00	296,129 35
Leaseholds-Office SV	755,577 02	0 00	0 00	755,577 02
<hr/>				
Total Buildings & Equipment	2,070,096 75	167,087 65	0 00	2,237,184.40
Accumulated Depreciation	(896,456 77)	(224,008 97)	0 00	(1,120,465 74)
<hr/>				
Net	<u>\$1,173,639 98</u>			<u>\$1,116,718 66</u>