

Return of Organization Exempt from Income Tax

2004

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 2004 calendar year, or tax year beginning 4/01, 2004, and ending 3/31, 2005

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See specific instructions.

WATERAID AMERICA, INC.
1221 AVENUE OF THE AMERICAS FL 20
NEW YORK, NY 10020

D Employer Identification Number
30-0181674

E Telephone number
(646) 344-7201

F Accounting method: Cash Accrual
 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).

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? Yes No

H (b) If 'Yes,' enter number of affiliates: _____

H (c) Are all affiliates included? Yes No
(If 'No,' attach a list. See instructions.)

H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site: WWW.WATERAID.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.

I Group Exemption Number: _____

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12. **1,311,636.**

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

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	1,311,636.	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ 1,311,636. noncash \$ _____)	1d	1,311,636.	
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		
5	Dividends and interest from securities	5		
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 _____)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b	Less: cost or other basis and sales expenses	8a	8b	
c	Gain or (loss) (attach schedule)	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
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		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,311,636.	
13	Program services (from line 44, column (B))	13	101,684.	
14	Management and general (from line 44, column (C))	14	82,210.	
15	Fundraising (from line 44, column (D))	15	43,289.	
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	227,183.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,084,453.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,557.	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,088,010.	

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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.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	44,994.	22,497.	22,497.
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32	31,017.	31,017.	
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36	12,000.	3,000.	6,000.
37	Equipment rental and maintenance	37	2,440.	2,440.	
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40	4,144.	4,144.	
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses not covered above (itemize)				
a	SEE STATEMENT 1	43a	132,588.	98,684.	16,112.
b	-----	43b			
c	-----	43c			
d	-----	43d			
e	-----	43e			
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	227,183.	101,684.	82,210.

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 \$ _____.

Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? SEE STATEMENT 2	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a PROVIDING SAFE DOMESTIC WATER, SANITATION AND HYGIENE EDUCATION TO THE WORLD'S POOREST PEOPLE. ----- (Grants and allocations \$ _____)	101,684.
b ----- ----- (Grants and allocations \$ _____)	
c ----- ----- (Grants and allocations \$ _____)	
d ----- ----- (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	101,684.

Balance Sheets (See Instructions)

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

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash -- non-interest-bearing	3,557.	45	214,836.
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	2,338.		
	b Less: allowance for doubtful accounts		47c	2,338.
	48a Pledges receivable	885,341.		
	b Less: allowance for doubtful accounts		48c	885,341.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch.)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments -- securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55a Investments -- land, buildings, & equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
	56 Investments -- other (attach schedule)		56	
	57a Land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		57c	
	58 Other assets (describe <input type="checkbox"/>)		58	
59 Total assets (add lines 45 through 58) (must equal line 74)	3,557.	59	1,102,515.	
LIABILITIES	60 Accounts payable and accrued expenses		60	14,505.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/>)		65	
66 Total liabilities (add lines 60 through 65)	0.	66	14,505.	
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	3,557.	67	37,965.
	68 Temporarily restricted		68	1,050,045.
	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)	3,557.	73	1,088,010.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)	3,557.	74	1,102,515.	

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

BAA

Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)			Reconciliation of Expenses per Audited Financial Statements with Expenses per Return		
a Total revenue, gains, and other support per audited financial statements . . . ▶	a	1,371,995.	a Total expenses and losses per audited financial statements ▶	a	287,542.
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 . . \$			(1) Donated services and use of facilities \$		60,359.
(2) Donated services and use of facilities . . . \$		60,359.	(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	60,359.	Add amounts on lines (1) through (4) . . ▶	b	60,359.
c Line a minus line b ▶	c	1,311,636.	c Line a minus line b ▶	c	227,183.
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	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	1,311,636.	e Total expenses per line 17, Form 990 (line c plus line d) ▶	e	227,183.

List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 3		0.	0.	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? ▶ Yes No

If 'Yes,' attach schedule - see instructions.

Other Information (See instructions.)		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.		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.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?		X
81a	b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions.	81a	0.
81b	b Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A
	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.		
85c	c Dues, assessments, and similar amounts from members	85c	N/A
85d	d Section 162(e) lobbying and political expenditures.	85d	N/A
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
85h	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
86a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A
86b	b Gross receipts, included on line 12, for public use of club facilities.	86b	N/A
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
87b	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
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
89b	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.
90a	List the states with which a copy of this return is filed <u>SEE ATTACHED</u>		
90b	b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	0
91	The books are in care of <u>WATERAID AMERICA</u> Telephone number <u>(646) 344-7201</u> Located at <u>1221 AVENUE OF THE AMERICAS, NY, NY</u> ZIP + 4 <u>10020</u>		
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. <u>92</u>		N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities.					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory.					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory.					
103 Other revenue. a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					
105 Total (add line 104, columns (B), (D), and (E))					0.

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

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

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

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

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

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

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

Please Sign  Date 10/24/05

Signature of officer

ATIVE DIRECTOR

Date	10/05/05	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See General instruction W)
			P00396373

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

2004

Name of the organization

WATERAID AMERICA, INC.

Employer identification number

30-0181674

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None.')

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

Total number of other employees paid over \$50,000 ▶

0

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

0

Part I Statements About Activities (See instructions.)

Table with 3 columns: Question, Yes, No. Contains questions 1 through 4b regarding lobbying, property, and grants.

Part II Reason for Non-Private Foundation Status (See instructions.)

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

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a [X] 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 instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above.

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) ..	3,557.				3,557.
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.					
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					
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					
23 Total of lines 15 through 22 ..	3,557.				3,557.
24 Line 23 minus line 17	3,557.				3,557.
25 Enter 1% of line 23.	36.				
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a 71.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e).					26c 3,557.
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total).					26e 3,557.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 100.00 %
27 Organizations described on line 12: N/A					
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: (2003) _____ (2002) _____ (2001) _____ (2000) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2003) _____ (2002) _____ (2001) _____ (2000) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c
d Add: Line 27a total ... _____ and line 27b total					27d
e Public support (line 27c total minus line 27d total).					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) .					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)).					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Private School Questionnaire (See instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

Table with columns: Question, Yes, No. Rows include questions 29-35 regarding nondiscrimination policies, financial aid, and organizational requirements.

Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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

Limits on Lobbying Expenditures

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

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table --		
	If the amount on line 40 is --		
	The lobbying nontaxable amount is --		
	Not over \$500,000 20% of the amount on line 40.		
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000	41	
	Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Lobbying Activity by Nonelecting Public Charities

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

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

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

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**STATEMENT 1
FORM 990, PART II, LINE 43
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK & CREDIT FEES	922.		922.	
DUES & REGISTRATIONS	3,605.		3,605.	
EVENT EXPENSE	1,435.			1,435.
GRANT EXPENSE	98,684.	98,684.		
INSURANCE	1,786.		1,786.	
OFFICE SUPPLIES & EXPENSES	1,792.		1,792.	
PROFESSIONAL FEES	19,504.		5,577.	13,927.
TEMPORARY SERVICES	4,860.		2,430.	2,430.
TOTAL	\$ 132,588.	\$ 98,684.	\$ 16,112.	\$ 17,792.

**STATEMENT 2
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

WATERAID AMERICA, INC. WAS CREATED FOR AND IS DEDICATED EXCLUSIVELY TO THE PROVISION OF SAFE DOMESTIC WATER, SANITATION AND HYGIENE EDUCATION TO THE WORLD'S POOREST PEOPLE.

**STATEMENT 3
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
RACHEL BRYDON JANNETTA 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	DIRECTOR AS NEEDED	\$ 0.	\$ 0.	\$ 0.
STEPHEN TURNER 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	SECRETARY AS NEEDED		0.	0.
ANDREW CHAPMAN 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	DIRECTOR AS NEEDED		0.	0.
GORDON CHANNON 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	DIRECTOR & TREAS AS NEEDED		0.	0.
NANCY BIKSON 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	DIRECTOR AS NEEDED		0.	0.

11/09/05

04:40PM

STATEMENT 3 (CONTINUED)
 FORM 990, PART V
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
ELLEN E. WEST 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	DIRECTOR AS NEEDED	\$ 0.	\$ 0.	\$ 0.
VIC COCKER 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	DIRECTOR & PRES AS NEEDED	0.	0.	0.
MARILYN WARE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	HONOR PRES AS NEEDED	0.	0.	0.
ANDREW COOK 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	EXECUTIVE DIREC 6	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

States, Counties, and Cities Where Registered

Alaska 907-269-6100 Alaska Department Of Law 1031 W. 4th Ave., Suite 200 Anchorage, AK 99501-1994	Alabama 334-242-7334 Consumer Protection Section 11 South Union Street Montgomery, AL 36130	Arkansas 501-682-2341 Consumer Protection Division 323 Center Street, 200 Tower Bldg Little Rock, AR 72201
Arizona 602-642-4285 Charitable Organization Registration 1700 W. Washington St., 7th Floor Phoenix, AZ 85007-2808	California 916-323-6078 Registry Of Charitable Trusts 1300 I Street, Suite 101 Sacramento, CA 95814	Colorado 303-894-2680 Office Of The Secretary Of State 1660 Broadway, Suite 200 Denver, CO 80202
Connecticut 860-808-6030 Public Charities Unit 55 Elm Street Hartford, CT 06106	DC 202-442-8957 Dept. Of Consumer & Regulatory Affairs 941 North Capitol Street, N.E. Washington, DC 20002	Florida (Pinellas County) 727-464-7988 Department Of Consumer Protection 16251 Roosevelt Blvd., Suite 209 Clearwater, F1 33760
Florida 850-410-3707 Division Of Consumer Services 407 S. Calhoun Street, #218 Tallahassee, FL 32399	Georgia 404-656-4911 Office Of The Secretary Of State 2 Martin Luther King Jr. Dr. SE, #802 Atlanta, GA 30334	Illinois 312-814-2595 Charitable Trusts & Solicitations Div. 100 W. Randolph St., 12th Fl. Chicago, IL 60601
Kansas 785-296-4585 Secretary Of State's Office 120 S.W. 10th Ave., 1st Fir. Mem. Hall Topeka, KS 66612-1594	Kentucky 502-696-5389 Consumer Protection Division 1024 Capital Center Drive Frankfort, KY 40601	Massachusetts 617-727-2235 Division Of Public Charities 1 Ashburton Place Boston, MA 02108
Maryland 410-874-5534 Charitable Division State House Annapolis, MD 21401	Maine 207-624-8624 Licensing & Enforcement Division State House Station 35 Augusta, ME 04333-0035	Michigan 517-373-1182 Consumer Protection & Charitable Trust 690 Law Bldg, 625 W. Ottawa Street Lansing, MI 48913
Minnesota 651-296-6172 Charities Division 445 Minnesota Street, Suite 1200 St Paul, MN 55101-2130	Missouri 573-761-1197 Public Protection Unit P O Box 899 Jefferson City, MO 65102	Mississippi 601-359-1371 Office Of The Secretary Of State P O Box 136 Jackson, MS 39205
North Carolina 919-807-2214 Dept. Of The Secretary Of State 2 South Salisbury Street Raleigh, NC 27601	North Dakota 701-328-2900 Secretary Of State 600 East Boulevard Bismarck, ND 58505	New Hampshire 603-271-3691 Division Of Charitable Trusts 33 Capitol Street Concord, NH 03301-6397
New Jersey 973-504-6262 Division Of Consumer Affairs 163 Halsey Street, 7th Floor Newark, NJ 07101	New Mexico 505-222-9000 111 Lomas Blvd., NW, Suite 300 Albuquerque, NM 87102	New York 518-488-9797 Department Of Law 41 State Street, 12th Floor Albany, NY 12207
Ohio 614-466-3180 Charitable Foundation Section 150 East Gay Street Columbus, OH 43215-6148	Oklahoma 405-521-3911 Oklahoma Secretary Of State 2300 N. Lincoln Blvd., Room 101 Oklahoma City, OK 73105	Oregon 503-229-5725 Department Of Justice 1515 SW 5th Avenue, Suite 410 Portland, OR 97201
Pennsylvania 717-783-1720 Bureau Of Charitable Organizations 207 North Office Building Harrisburg, PA 17120	Rhode Island 401-222-5413 Charitable Organization Section 233 Richmond Street, Suite 232 Providence, RI 02903	South Carolina 803-734-1790 Office Of The Attorney General P.O. Box 11350 Columbia, SC 29211
Tennessee 615-741-2555 Division Of Charitable Solicitations 312 Eighth Avenue North, 8th Floor Nashville, TN 37243-0308	Utah 801-530-6601 Division Of Consumer Protection 160 East 300 South Salt Lake City, UT 45804	Virginia 804-788-1343 Office Of The Attorney General 1100 Bank Street Richmond, VA 23219
Washington 360-763-0863 Charitable Solicitation Division 801 Capitol Way South Olympia, WA 98504-0234	Wisconsin 608-286-5511 Dept Of Regulation & Licensing 1400 E. Washington Avenue Madison, WI 53702	West Virginia 304-568-6000 Office Of The Secretary Of State 1900 Kanawha Blvd., East Charleston, WV 25305

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time – Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension – check this box and complete Part I only
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization WATERAID AMERICA	Employer identification number 30-0181674
	Number, street, and room or suite number. If a P.O. box, see instructions 1221 AVENUE OF THE AMERICAS FL 20	
	City, town or post office For a foreign address, see instructions NEW YORK, NY 10020	state ZIP code

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

● The books are in the care of ▶ WATERAID AMERICA -----
 Telephone No. ▶ 646-344-7201 FAX No. ▶ _____

- 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 will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 11/15, 20 05, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20__ or
- ▶ tax year beginning 4/01, 20 04, and ending 3/31, 20 05.

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

3a 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. \$ _____ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____ 0.

c **Balance Due.** Subtract line 3b from line 3a. 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 \$ _____ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.