

# Return of Organization Exempt From Income Tax

**2001**

Open to Public Inspection

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)

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

**A For the 2001 calendar year, or tax year beginning 2001, and ending**

<b>B</b> Check if applicable: <input 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	<b>C Name of organization</b> <b>INTERNATIONAL JUGGLERS ASSOCIATION</b>	<b>D Employer identification number</b> <b>16-1111652</b>
	Number and street (or P O box if mail is not delivered to street address) Room/suite <b>PO BOX 218</b>	<b>E Telephone number</b> ( ) - -
	City or town, state or country, and ZIP + 4 <b>MONTAGUE, MA 01351</b>	<b>F Accounting method:</b> <input checked="" type="checkbox"/> Cash <input 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)

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 ▶ **N/A**

H(c) Are all affiliates included?  Yes  No

(If No attach a list See instructions)

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

I Enter 4-digit GEN ▶

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

G Web site ▶

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 ▶ **273,709**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)**

Revenue	1 Contributions gifts grants and similar amounts received				
	a Direct public support	1a		6,648	
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			6,648
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			210,209
	3 Membership dues and assessments	3			51,520
	4 Interest on savings and temporary cash investments	4			5,332
	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	8a			
	(B) Other	8b			
	b Less cost or other basis and sales expenses	8c			
	c Gain or (loss) (attach schedule)	8d			
d Net gain or (loss) (combine line 8c, columns (A) and (B))					
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ _____ of contributions and fees 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 sales 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			273,709	
Expenses	13 Program services (from line 44, column (B))	13		223,416	
	14 Management and general (from line 44, column (C))	14		67,742	
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44 column (A))	17			291,158
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			-17,449	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			201,617	
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			184,168	

RECEIVED  
 MAY 18 2002  
 IRS  
 OGDEN, UT

SCANNED MAY 30 2002

For Paperwork Reduction Act Notice, see the separate instructions

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc, 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation depletion etc (attach schedule), 43 Other expenses not covered above (itemize), 44 Total functional expenses.

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 [X] No. If 'Yes' enter (i) the aggregate amount of these joint costs \$ (ii) the amount allocated to Program services \$ (iii) the amount allocated to Management and general \$ and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

Table with 2 columns: Description of program service accomplishments and Program Service Expenses. Row a: ANNUAL CONVENTION - MEMBERS ATTEND CONFERENCES TO INCREASE AWARENESS OF JUGGLING MEMBERS ARE PROVIDED WITH LIVING ACCOMMODATIONS AND SMALL SOUVENIRS FOR THEIR CONVENTION FEE. Row b: (Grants and allocations \$ 223,416). Row c: (Grants and allocations \$). Row d: (Grants and allocations \$). Row e: Other program services (attach schedule) (Grants and allocations \$). Row f: Total of Program Service Expenses (should equal line 44, column (B) Program services) 223,416.

**Part IV Balance Sheets** (See Specific Instructions on page 24 )

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		16,979	45	12,454
	46	Savings and temporary cash investments		153,315	46	139,477
	47a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b		47c	
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use		30,677	52	31,591
	53	Prepaid expenses and deferred charges		1,500	53	1,500
	54	Investments - securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a	Investments - land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
	56	Investments - other (attach schedule)			56	
	57a	Land, buildings, and equipment basis <i>STMT</i>	57a	9,337		
	b	Less accumulated depreciation (attach schedule)	57b	9,337	57c	
58	Other assets (describe ▶ _____ )			58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		202,471	59	185,022	
Liabilities	60	Accounts payable and accrued expenses		854	60	854
	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 ▶ _____ )			65	
66	<b>Total liabilities</b> (add lines 60 through 65)		854	66	854	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			67	
	68	Temporarily restricted			68	
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			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	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, and column (B) must equal line 21)		201,617	73	184,168
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		202,471	74	185,022

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

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26 )

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

<p>a Total revenue, gains, and other support per audited financial statements ▶ a</p> <p>b Amounts included on line a but not on line 12, Form 990</p> <p>(1) Net unrealized gains on investments \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants \$ _____</p> <p>(4) Other (specify) _____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶ b</p> <p>c Line a minus line b ▶ c</p> <p>d Amounts included on line 12, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b Form 990 \$ _____</p> <p>(2) Other (specify) _____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶ d</p> <p>e Total revenue per line 12 Form 990 (line c plus line d) ▶ e</p>	<p>a Total expenses and losses per audited financial statements ▶ a</p> <p>b Amounts included on line a but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$ _____</p> <p>(3) Losses reported on line 20 Form 990 \$ _____</p> <p>(4) Other (specify) _____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶ b</p> <p>c Line a minus line b ▶ c</p> <p>d Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify) _____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶ d</p> <p>e Total expenses per line 17, Form 990 (line c plus line d) ▶ e</p>
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**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26 )

(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 4		43,000	-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 Specific Instructions on page 27

Part VI Other Information (See Specific Instructions on page 27)

		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? b If "Yes," has it filed a tax return on Form 990-T for this year?		X
78b		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? b If "Yes," enter the name of the organization		X
and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter direct or indirect political expenditure See line 81 instructions	81a	
81b	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? 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)	82a	X
82b		N/A	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications? b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
83b			X
84a	Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X
84b		N/A	
85a	501(c)(4) (5) or (6) organizations a Were substantially all dues nondeductible by members? 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	85a	X
85b			X
85c	Dues, assessments and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 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) orgs 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) orgs 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 <input type="checkbox"/> N/A, section 4912 <input type="checkbox"/> N/A, section 4955 <input type="checkbox"/> N/A		
89b	b 501(c)(3) and 501(c)(4) orgs 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		N/A
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a	List the states with which a copy of this return is filed		
90b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	2
91	The books are in care of <input type="checkbox"/> RICHARD DINGMAN Telephone no <input type="checkbox"/> 413-367-2401 Located at <input type="checkbox"/> PO BOX 218, MONTAGUE, MA ZIP + 4 <input type="checkbox"/> 01351		
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 <input type="checkbox"/> 92 <input type="checkbox"/> N/A		

**Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)**

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ANNUAL CONVENTION					181,897
b PERIODICAL INCOME					1,014
c MERCHANDISE SALES					27,298
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					51,520
95 Interest on savings and temporary cash investments					5,332
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					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					267,061
105 Total (add line 104, columns (B) (D) and (E))					267,061

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 Specific Instructions on page 32.)**

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)
93	ENHANCE THE ART OF JUGGLING
94	ENHANCE THE ART OF JUGGLING
95	ENHANCE THE ART OF JUGGLING

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)**

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)**

- (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

*POD*

1/5/8/2

Date

SECRETARY IJA

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

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

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

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

OMB No 1545-0047

**2001**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

**INTERNATIONAL JUGGLERS ASSOCIATION**

**16-1111652**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None ")

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

**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	▶ NONE	

**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 legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amount on line 38, Part VI-A, or line 1 or 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		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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X

STMT 5

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 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,132	552	5,387	3,885	10,956
16 Membership fees received	59,188	62,662	62,524	66,641	251,015
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	276,077	280,603	137,052	309,270	1,003,002
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	6,058	4,902	6,438	6,163	23,561
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	342,455	348,719	211,401	385,959	1,288,534
24 Line 23 minus line 17	66,378	68,116	74,349	76,689	285,532
25 Enter 1% of line 23	3,425	3,487	2,114	3,860	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24 NOT APPLICABLE				26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year (2000) _____ (1999) _____ (1998) _____ NONE(1997) _____ NONE				
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 (2000) _____ (1999) _____ (1998) _____ NONE(1997) _____ NONE					
c Add Amounts from column (e) for lines 15 <u>10,956</u> 16 <u>251,015</u> 17 <u>1,003,002</u> 20 _____ 21 _____					27c 1,264,973
d Add Line 27a total NONE and line 27b total NONE					27d NONE
e Public support (line 27c total minus line 27d total)					27e 1,264,973
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)					27f 1,288,534
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 98.1715 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 1.8285 %
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15					

**Part V Private School Questionnaire** (See page 7 of the instructions)  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
<b>29</b> 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?	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<b>30</b>	
<b>31</b> 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 ) ----- ----- -----	<b>31</b>	
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b>	
<b>d</b> 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 ) ----- -----	<b>32d</b>	
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students rights or privileges?	<b>33a</b>	
<b>b</b> Admissions policies?	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff?	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance?	<b>33d</b>	
<b>e</b> Educational policies?	<b>33e</b>	
<b>f</b> Use of facilities?	<b>33f</b>	
<b>g</b> Athletic programs?	<b>33g</b>	
<b>h</b> Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement ) ----- ----- -----	<b>33h</b>	
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>	
<b>b</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	<b>34b</b>	
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	<b>35</b>	

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

(To be completed ONLY by an eligible organization that filed Form 5768) **NOT APPLICABLE**

- 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	} 41	
Over \$500 000 but not over \$1 000 000 \$100 000 plus 15% of the excess over \$500 000		
Over \$1 000,000 but not over \$1 500,000 \$175 000 plus 10% of the excess over \$1 000 000		
Over \$1 500 000 but not over \$17 000 000 \$225 000 plus 5% of the excess over \$1 500 000		
Over \$17 000 000 \$1,000 000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

**Caution** If there is an amount on either line 43 or line 44 you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

**NOT APPLICABLE**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum through the use of

- 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 )

	Yes	No	Amount
a		X	
b		X	
c		X	
d		X	
e		X	
f		X	
g		X	
h		X	
i			

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

Table with 3 columns: Question, Yes, No. Rows include 51a(i) Cash, 51a(ii) Other assets, b(i) Sales or exchanges of assets, b(ii) Purchases of assets, b(iii) Rental of facilities, b(iv) Reimbursement arrangements, b(v) Loans or loan guarantees, b(vi) Performance of services, and c Sharing of facilities.

- (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 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a 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

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
INSURANCE	7,337.		3,370.
ARCHIVES / AUCTION AWARDS	1,031.	3,967.	1,031.
BANK CHARGES	101		101.
RANDI PROJECT	3,420.	2,418.	1,002.
INVENTORY CHANGE	1,531.		1,531
VIDEO - EQUIPMENT	-916.		-916.
VIDEO COMMISSIONS	1,346		1,346.
VIDEO DUPLICATES	7,265.		7,265.
CANADIAN EXCHANGE	4,370.		4,370.
CHAMPIONSHIPS	606.		606.
FACILITY	4,719.	4,719	
MERCHANDISE FOR RESALE	19,025.	19,025	
MISCELLANEOUS	5,616.	5,616	
ADVERTISING	4,934	4,934.	
PROFESSIONAL SERVICES	100.	100.	
	92,048.	86,531.	5,517.
TOTALS	152,533.	127,310	25,223.

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

FIXED ASSET DETAIL ACCUMULATED DEPRECIATION DETAIL

ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
FURN & FIXT	SL	313			313	313			313
COMPUTER	SL	4,723			4,723	4,723			4,723
EQUIPMENT	M5	3,576			3,576	3,576			3,576
COMPUTER EQUIP	M5	400			400	400			400
COMPUTER EQUIP	M5	325			325	325			325
TOTALS		9,337			9,337	9,337			9,337

## FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION
ART JENNINGS 122 COVINA SAN ANTONIO, TX 78218	ARCHIVES DIRECTOR 5	
NORMAN SCHNEIDERMAN PO BOX 382 STN M HALIFAX, NS, CANADA B3J 2P8	GENERAL MANAGER 15	
RICHARD DINGMAN PO BOX 218 MONTAGUE, MA 01351-0218	SEC/TREAS 45	18,000.
VIRGINIA ROSE BOX 122 MONTAGUE, MA 01351-0122	FEST COORD 40	25,000.
PAUL RICHMOND P O BOX 838 GREENFIELD, MA 01302	CHAIRMAN 35	
ANDY FORD 10805 HUTCHESON FERRY RD. PALMETTO, GA 30268	JC CHAIR 5	
MARTIN FROST 555 FERDINAND AVE. HALF MOON BAY, CA 94019	WEBMASTER 25	
BILL RITCHIE 216 MAIN ST MEDWAY, MA 02053	FC CHAIR 15	

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION
KATJE SABIN 2816 LOYOLA DR. DAVIS, CA 95616-1633	AFFILIATE DIRECTOR 5	
BEN SCHOENBERG 5022 SE DIVISION ST. PORTLAND, OR 97202-1546	5	
TODD STRONG P.O BOX 204 POINT ROBERTS, WA 98281	5	
GRAND TOTALS		43,000



SCHEDULE A, PART III - EXPLANATION FOR LINE 2D  
=====

PAID COMPENSATION TO TWO KEY EMPLOYEES FOR MANAGING THE OPERATIONS OF  
INTERNATIONAL JUGGLERS ASSOCIATION FOR ENHANCING THE ART OF JUGGLING.

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Reduction in basis	Basis for depreciation	Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
FURN & FIXT	06/30/1983	313	100 000			313	313	313	SL		5 000				
COMPUTER	07/01/1984	4,723	100 000			4,723	4,723	4,723	SL		5 000				
EQUIPMENT	07/01/1989	3,576	100 000			3,576	3,576	3,576	SL	HY	5 000		5		
COMPUTER EQUIP	04/08/1991	400	100 000			400	400	400	200DE	HY			5		
COMPUTER EQUIP	02/01/1992	325	100 000			325	325	325	200DE	HY			5		
Less Retired Assets															
Subtotals		9,337				9,337	9,337	9,337							

Listed Property

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Reduction in basis	Basis for depreciation	Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
Less Retired Assets															
Subtotals		9,337				9,337	9,337	9,337							

TOTALS

Less Retired Assets															
Subtotals		9,337				9,337	9,337	9,337							

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS		9,337	9,337	9,337			

\*Assets Retired JSA 1x9024 5 000