

Form **990**

OMB No 1545-0047

Return of Organization Exempt From Income Tax

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

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning , and ending**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.

C Name of organization**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION SPECIALISTS**

Number and street (or P O box if mail is not delivered to street address)

4801 WILSHIRE BLVD.

Room/suite

216

City or town, state or country, and ZIP + 4

LOS ANGELES**CA 90010-3813****D Employer identification no.****94-3382902****E Telephone number****323-937-9911****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 ☐ Yes ☐ No**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," att a list See instr)

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).**G Website:** **DETOXACADEMY.ORG****J Organization type**(check only one) ☒ 501(c) (**3**) < (insert no.) ☐ 4947(a)(1) or ☐ 527

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **1,671,919****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)****1 Contributions, gifts, grants, and similar amounts received:****a Direct public support****1a 1,661,896****b Indirect public support****1b****c Government contributions (grants)****1c 10,000****d Total** (add lines 1a through 1c) (cash \$ **1,671,896** noncash \$) **1d 1,671,896****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****8a****b Less: cost or other basis and sales expenses****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 ☐**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 1,671,919****E Expenses**
13 Program services (from line 44, column (B))**13 1,183,853****14 Management and general** (from line 44, column (C))**14 221,643****15 Fundraising** (from line 44, column (D))**15 214,177****16 Payments to affiliates** (attach schedule)**16****17 Total expenses** (add lines 16 and 44, column (A))**17 1,619,673****A Assets**
18 Excess or (deficit) for the year (subtract line 17 from line 12)**18 52,246****19 Net assets or fund balances at beginning of year** (from line 73, column (A))**19 -47,694****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 4,552**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form 990 (2004)

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

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) STMT 1 (cash \$ 993,124 non-cash \$)	22	993,124	993,124		
23 Specific assistance to individuals	23				
24 Benefits paid to or for members	24				
25 Compensation of officers, directors, etc.	25				
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31	30,073		30,073	
32 Legal fees	32	4,656		4,656	
33 Supplies	33	7,770		7,770	
34 Telephone	34				
35 Postage and shipping	35	5,071		1,776	3,295
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38	41,355	12,759	3,111	25,485
39 Travel	39	85,925	58,120	11,035	16,770
40 Conferences, conventions, and meetings	40	104,871	15,224	328	89,319
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize): a SEE STATEMENT 2 b c d e	43a 43b 43c 43d 43e	 346,828 	 104,626 	 162,894 	 79,308
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,619,673	1,183,853	221,643	214,177

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$, (ii) the amount allocated to Program services \$,

(iii) the amount allocated to Management and general \$, and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose?

▶ **SEE STATEMENT 3**

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) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a SEE "STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS" ATTACHED.		
(Grants and allocations \$ 993,124)		1,183,853
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)		1,183,853

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
45	Cash-non-interest-bearing	2,306	45	154,552
46	Savings and temporary cash investments		46	
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		52	
53	Prepaid expenses and deferred charges		53	
54	Investments-securities <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	57a		
b	Less: accumulated depreciation (attach schedule)	57b	57c	
58	Other assets (describe <input type="checkbox"/>)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	2,306	59	154,552
60	Accounts payable and accrued expenses		60	
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) SEE WORKSHEET	50,000	64b	150,000
65	Other liabilities (describe <input type="checkbox"/>)		65	
66	Total liabilities (add lines 60 through 65)	50,000	66	150,000
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	-47,694	67	-108,448
68	Temporarily restricted		68	113,000
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)	-47,694	73	4,552
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	2,306	74	154,552

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶	a	1,671,919
b	Amounts included on line a but not on line 12, Form 990:		
	(1) Net unrealized gains on investments \$		
	(2) Donated services and use of facilities \$		
	(3) Recoveries of prior year grants \$		
	(4) Other (specify):		
	\$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	1,671,919
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify):		
	\$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	1,671,919

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

a	Total expenses and losses per audited financial statements ▶	a	1,619,673
b	Amounts included on line a but not on line 17, Form 990:		
	(1) Donated services and use of facilities \$		
	(2) Prior year adjustments reported on line 20, Form 990 \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify):		
	\$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	1,619,673
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify):		
	\$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	1,619,673

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
ELLEN EDMONDSON 4801 WILSHIRE BL LOS ANGELE CA 90010	TRUSTEE, PRE 1	0	0	0
CARL SMITH 4801 WILSHIRE BL LOS ANGELE CA 90010	TRUSTEE, SEC 2	0	0	0
JAMES BARNES 4801 WILSHIRE BL LOS ANGELE CA 90010	TRUSTEE, TRE 1	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?
If "Yes," attach schedule-see page 28 of the instructions.

▶ ☐ Yes ☒ No

Part VI Other Information (See page 28 of the 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	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
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	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?	80a	X
b	If "Yes," enter the name of the organization F.A.S.E. and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	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?	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	
83a	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?	N/A 83b	
84a	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	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	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) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	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>		
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		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 CA NY		
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 ALI DATARDINA Located at LOS ANGELES, CA	Telephone no. 323-937-9911 ZIP + 4 90010	
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	

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec 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 and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	23	
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))		0		23	0
105 Total (add line 104, columns (B), (D), and (E))					23

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).
N/A	

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).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer <i>Carl Smith - Secretary</i>		Date 11/15/05	
Paid Preparer's Use Only	Preparer's signature <i>Roland W. Fink CPA</i>		Date 11/15/05	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ROLAND W. FINK, CPA 2441 HONOLULU AVE., SUITE 126 MONTROSE, CA 91020-1847		EIN	Preparer's SSN or PTIN (See Gen Instr W) 305-60-3582
			Phone no	818-249-4577

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

OMB No 1545-0047

2004Department of the Treasury
Internal Revenue Service**Supplementary Information-(See separate instructions.)**
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION SPECIALISTS**

Employer identification number

94-3382902**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 empl ben plans & deferred comp	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	▶			

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
CAROL HAMAKER 2-01 50TH AVE APT. 9C LONG ISLAND CITY NY 11101	CONSULTING	68,937
Total number of others receiving over \$50,000 for professional services	▶	0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2004

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)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a 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
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	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 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	792,016	577,847			1,369,863
16 Membership fees received					0
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					0
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					0
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22	792,016	577,847			1,369,863
24 Line 23 minus line 17	792,016	577,847			1,369,863
25 Enter 1% of line 23	7,920	5,778			

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	▶	26a	27,397
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	604,425
c Total support for section 509(a)(1) test: Enter line 24, column (e)		▶	26c	1,369,863
d Add: Amounts from column (e) for lines:	18 _____ 19 _____		26d	604,425
	22 _____ 26b 604,425		26e	765,438
e Public support (line 26c minus line 26d total)			26f	55.8770%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				

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

(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:

N/A

(2003) (2002) (2001) (2000)

c Add: Amounts from column (e) for lines: 15 _____ 16 _____

17 _____ 20 _____ 21 _____

d Add: Line 27a total _____ and line 27b total _____

e Public support (line 27c total minus line 27d total)

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))

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))

▶ 27c
▶ 27d
▶ 27e
▶ 27g %
▶ 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.

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)

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
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?	30		
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.)	31		
32 Does the organization maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
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?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

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) **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-	41														
<table border="0"> <tr> <td>If the amount on line 40 is-</td> <td>The lobbying nontaxable amount is-</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is-	The lobbying nontaxable amount is-	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000			
If the amount on line 40 is-	The lobbying nontaxable amount is-														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
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.)

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

Part VI-B Lobbying Activity by Nonelecting Public Charities(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) **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

Forms
990 / 990-PF**Mortgages and Other Notes Payable****2004**

For calendar year 2004, or tax year beginning

, and ending

Name

**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION SPECIALISTS**

Employer Identification Number

94-3382902**FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION**

Name of lender	Relationship to disqualified person
(1) BULLDOG CAPITAL MANAGEMENT LP	
(2) RON & MIMI POLLACK	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 50,000	12/11/03	12/31/05		
(2) 100,000	9/28/04	12/31/05		9.000
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) NONE	TEMPORARY WORKING CAPITAL NEEDS
(2) NONE	FINANCING OF DETOXIFICATION PROJECT
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1) \$150,000 CASH	50,000	50,000
(2) \$100,000 CASH		100,000
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	50,000	150,000

Federal Statements

Statement 1 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity	Cash Contrib	NonCash Contrib	Book Value	BV Explanth	FMV Explanth
DOWNTOWN MEDICAL PC.		NONE		DETOXIFICATION PROJ					
139 FULTON ST., SUITE 515			\$		801,177 \$		\$		
NEW YORK, NY, 10038									
DR STEVEN LAGER, DO		NONE		DETOXIFICATION PROJ					
465 WILLIS AVE					173,300				
WILLISTON PARK, NY, 11596									
F.A.S.E.		MANAGEMENT		DETOXIFICATION PROJ					
4801 WILSHIRE BLVD., SUITE 215					3,530				
LOS ANGELES, CA, 90010									
HEALTHMED		NONE		DETOXIFICATION PROJ					
5501 POWER INN RD STE 130					15,117				
SACRAMENTO, CA, 95820									
TOTAL					\$ 993,124	\$ 0	\$ 0		

Federal Statements

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
ADMINISTRATIVE SUPPORT SERV	114,078		114,078	
BANK AND CREDIT CARD CHARGES	4,205		4,205	
CONSULTING SERVICES	134,625	71,567	19,942	43,116
LICENSES, FEES AND TAXES	120		120	
MEMBERSHIPS, DUES AND FEES	656		656	
PROJECT SUPPORT/RESRCH COORDN	93,144	33,059	23,893	36,192
TOTAL	\$ 346,828	\$ 104,626	\$ 162,894	\$ 79,308

Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose

THE PRIMARY PURPOSE OF THE ACADEMY IS TO PROVIDE
INFORMATION TO PHYSICIANS, PUBLIC HEALTH SPECIALISTS,
RESEARCHERS, HEALTH CARE PROVIDERS AND OTHERS INTERESTED IN
IMPLEMENTING THE DETOXIFICATION PROCEDURE DEVELOPED BY L.
RON HUBBARD TO TREAT THE EFFECTS OF CHEMICAL EXPOSURES AND
DRUG ABUSE.

THE ACADEMY ALSO SUPPORTS EFFORTS BY ITS MEMBERS TO ASSIST
PUBLIC HEALTH OFFICIALS AND HEALTH CARE PROVIDERS TO
IMPLEMENT DETOXIFICATION ON A HUMANITARIAN BASIS.

International Academy of Detoxification Specialists #95-3382902
Statement of Program Service Accomplishments
2004

Background: Chemical Contamination and Human Detoxification

The blanketing of earth with man-made chemicals is an unprecedented event in human history. One of the greatest challenges facing the public health community is developing effective techniques to evaluate – and resolve – health effects resulting from environmental and occupational exposures.

Since the early 1980s, physicians, rehabilitation specialists and other caregivers have utilized the detoxification program developed by L. Ron Hubbard to bring relief to individuals suffering the effects of chemical exposures and drug abuse.

The program utilizes a precise regimen of exercise, sauna bathing, vitamin and mineral supplementation and other elements to reduce body accumulations of toxins.

A continuously evolving body of research projects in the US, Eastern Europe and Russia has examined the value of detoxification in addressing the human consequences of large-scale contamination. Findings have been published by organizations including the Royal Swedish Academy of Science, the World Health Organization's International Agency for Research on Cancer, and the US Environmental Protection Agency.

A steadily growing number of physicians, environmental health specialists, researchers, drug rehabilitation professionals and government officials have followed this work and made contributions to it. Applications of detoxification have ranged from treatment programs for addicted inmates to humanitarian efforts to improve the health of those affected by the Chernobyl disaster.

International conferences on chemical contamination and human detoxification in Los Angeles, California and Stockholm, Sweden strengthened the sense of community among these professionals and made it evident that an organization was needed to facilitate exchange of information regarding detoxification.

This is a primary function of the Academy. Through its website (www.detoxacademy.org), the Academy offers published research regarding detoxification and links to news and research regarding chemical body burden. It also facilitates communication between Academy members and healthcare professionals, exposed individuals, researchers and others with questions regarding detoxification.

While the Academy was conceived as a forum for information exchange, it also contributes to planning and supervision of special projects undertaken by Academy members and assists in bringing together teams of experts to respond to a particular need.

New York Rescue Workers Detoxification Project

In addition to the tragic loss of life, the September 11, 2001 attacks on the World Trade Center resulted in unprecedented releases of toxic chemicals. Among those exposed were tens of thousands of firefighters, police, paramedics, sanitation workers and other emergency responders.

Within weeks of the attacks, Academy members began to receive calls from union officials and firefighters who were concerned that the health consequences of the 9/11 exposures could go well beyond the "World Trade Center cough."

After numerous meetings in New York, it was evident that there was a demand for a facility that could offer detoxification services. In cooperation with rescue workers, union representatives, city officials, physicians and concerned citizens, members of the Academy worked to meet this demand.

The initiative was named The New York Rescue Workers Detoxification Project. During the first five months of the project, an advisory board of physicians and environmental health specialists was formed and a facility was established within blocks of the WTC site.

Delivery of services – which the board had mandated to be provided to rescue workers at no cost – began in September 2002.

Delivery and Results

By the end of 2004, 382 persons had completed detoxification, with uniformly positive results. A summary of 286 cases was completed in July 2004.

The following table presents a summary of improvements in symptoms commonly seen in rescue workers:

	<i>Resolved at discharge</i>	<i>Greatly improved at discharge</i>
Mental Health		
Poor concentration and attention span	84%	12%
Fatigue	82%	14%
Irritability	81%	13%
Impaired memory and mental acuity	78%	20%
Anxiety	88%	12%
Depression	86%	14%
Loss of sleep	80%	16%
Headaches	77%	22%
Lung and Airway		
Sinusitis	91%	9%
Cough	88%	12%
Breathing difficulties	63%	31%
Skin		
Rash or dryness	70%	24%
Musculoskeletal		
Joint pain	72%	16%
Muscle pain	79%	19%
Muscle weakness	87%	12%
Other		
Increased use of alcohol after 9-11	84%	14%
Eye irritation	78%	12%
Impaired vision or hearing	69%	14%

Need for medication

Almost half of all patients required medication at start of treatment with half of these on airway medications. Upon completion of detoxification, 86 % of these patients no longer required medication. (Note: Reduction or discontinuation of medication occurs only when medically appropriate and is done under physician supervision.)

Endocrine function

Hormones secreted by endocrine glands regulate the activity of most of the vital organs in the body. Pollutants, especially PCBs and heavy metals, disrupt endocrine function, particularly the thyroid and adrenal glands. Effects include mood disorders, especially depression and anxiety, low energy, weight change, reproductive and skin problems, and altered cholesterol levels.

Results of blood chemistry testing of all patients show that approximately 30 percent of patients have abnormal levels of thyroid-related hormones at the start of treatment. By the end of treatment, 66% of these patients have normal thyroid function with the remaining third improved.

Cholesterol levels

Blood chemistry testing of all patients measured high total cholesterol in 20% of patients with high levels of LDL ("bad cholesterol") in 32% of patients. Of these patients, 61 percent had cholesterol and LDL levels in the desirable range after detoxification.

Balance testing

Balance is an indication of nervous system function. At the start of detoxification, 63% of all patients have measurable nervous system impairment by this test. Of these patients, half have normal measures following detoxification and most others were markedly improved.

Research

Pre-and post-detoxification blood samples were taken from six men who were present when the WTC towers collapsed. Analysis of pre-treatment samples found elevated levels of mono-ortho PCBs – the most toxic forms of PCB, with dioxin-like structure and effects. Levels were significantly reduced following detoxification.

These findings were presented by project advisor James Dahlgren at the 24th International Symposium on Halogenated Environmental Organic Pollutants and Persistent Organic Pollutants (POPs) – DIOXIN 2004 in Berlin, Germany on September 6-10. Co-authors on the paper included Arnold Schecter—one of the world's recognized experts on dioxin—and Olaf Papke of ERGO Laboratories in Hamburg, Germany, known worldwide for accurate biomonitoring of persistent chemicals.

Subsequent to this presentation, a second set of pre-treatment “baseline” samples were analyzed. These sample, taken a month later than the other pre-treatment samples, could further establish that the high pre-treatment levels were not an anomaly, or a reflection of routine elimination through normal body processes.

The samples were analyzed, and revealed that pre-treatment levels remained constant. This added significant power to the study. The findings were presented in October 2004, at a conference organized by the project in New York (details below).

In addition to its other value, this work was extremely valuable to the process of designing the protocol for a long-term treatment outcome study.

Findings of preliminary research regarding the rescue workers were also presented at a scientific meeting in the UK, convened for the presentation of the findings of a long-term outcome study of the benefits of detoxification for Chernobyl-exposed workers – research conducted at facilities of the Russian Academy of Medical Sciences. As a result of this presentation, the Russian researchers expressed a desire to collaborate on a paper comparing the

symptoms and improvements of the Chernobyl workers to those of the New York rescue workers.

Detoxification and Uniformed Services Personnel

The remarkable recovery of an army pilot made ill by 9/11 toxins was the impetus for a meeting of physicians, researchers and public health specialists who share an interest in service-related toxic exposures.

When he arrived for detoxification in February 2004, Captain Sean Donahue had been ill continuously since September 16, 2001, and was on the way to discharge from the military. His Mount Sinai physician, with no remaining treatment option but a disabling regimen of full-body steroids, suggested he might want to try the Hubbard program.

After three weeks of detoxification, he recovered. "To say that they were amazed by the results is putting it mildly," he recalls. His caregivers at the Deployment Health Clinical Center (DHCC), a facility housed at Washington's Walter Reed Medical Center, were also impressed. Examinations they conducted before and after detoxification provided medical confirmation of Donahue's rehabilitation.

A delegation from DHCC requested a tour of the New York treatment facility, and project director Keith Miller of the Foundation for Advancements in Science and Education (FASE) saw an opportunity to facilitate a discussion between them and FASE Associates and project advisors familiar with both detoxification and service-related exposures.

The group came together in early October for "Uniformed Services Personnel: Treatment Interventions for Toxic Exposures," a one-day conference organized by FASE. A primary purpose for the meeting was to explore how the lessons learned in New York could inform a treatment research agenda for Gulf War illness and bring detoxification to more veterans.

Participants included Lea Steele, PhD, the scientific director of the congressionally created Research Advisory Committee on Gulf War Illness, and Jim Binns, the committee chair; VA physician Boaz Milner, a project advisory

board member and one of the first scientists to publish a paper on "Gulf War Syndrome"; David Carpenter, PhD, of the State University of New York at Albany, an international expert on bioaccumulative toxins, currently investigating the legacy of Agent Orange under a grant from the National Institutes of Health; FASE Senior Associate David E. Root, MD, who has testified regarding the benefits of detoxification for Gulf War veterans before a presidential advisory board and at a Centers for Disease Control/National Institutes of Health conference on treatment research; and FASE Associate James Barnes, CHP, a Lockheed radiation specialist who serves on the Homeland Defense Committee of the Health Physics Society.

Dr. Antoinetta Gatti, head of the Department of Biomaterials at Italy's University of Modena, heard of the meeting and traveled to New York to contribute to the discussion. With funding from the European Commission, Dr. Gatti is investigating the toxicity of "nanoparticles"—particles smaller than one micron (one-millionth of a meter)—and has examined veterans of the Gulf and Balkan Wars.

Throughout the day of scientific presentations and discussion, several themes emerged. The need for a new approach to large-scale exposure incidents was evident—Vietnam and Gulf War veterans, for example, have waited decades for exposure studies to be completed, with virtually no progress in identifying treatment options.

It was also clear that the weight of evidence—both the 20-year history of detoxification studies and projects facilitated by FASE and the hundreds of recoveries achieved in New York—calls for aggressive investigation of the benefits of detoxification for those exposed to toxins on the battlefield.

City Council Hearings

At the request of New York City Councilwoman Margarita Lopez, project staff and completions provided testimony in two City Council hearings addressing the mental health impact of toxic exposures during the rescue and recovery efforts. As several of the project's medical advisors testified, a number of the

toxins released in New York can affect the nervous system, causing symptoms that might also be diagnosed as "Post Traumatic Stress."

In testimony submitted to the council, toxicologist William Meggs, MD, PhD, chief of the division of toxicology at the Brody School of Medicine, recalled how this misdiagnosis had worked against the recovery of Gulf War veterans:

"Like the rescue workers, the veterans were told that they were not ill, but were manifesting 'post traumatic stress.' After hundreds of millions of dollars of research regarding Gulf War illness, we know this is not the case. We now know that many of the hundreds of thousands of men and women who served in the Gulf suffered a toxic assault on their nervous system, respiratory system, gastrointestinal system, and other body systems."

The expert testimony provided by project advisors – in combination with dramatic statements of illness and recovery provided by rescue workers – convinced the council that detoxification should be included in the services provided to rescue workers. The chair of the hearing expressed her intention to find government funds to support this.

Long Island Facility

One of the primary targets for 2004 was to help the hundreds of rescue workers living on Long Island who had asked that detoxification be available near to their homes and families.

In June, this wish became a reality, as firefighters, police officers, paramedics, local and state government officials, sanitation workers and community leaders cut the ribbon on a Long Island detoxification facility.

State Senator Michael Balboni, who represents Long Island, issued a proclamation in celebration of the opening. Balboni called the results being achieved through detoxification "the ultimate victory over the effects terrorists hoped to achieve."

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

FINANCIAL STATEMENTS

December 31, 2004

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

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December 31, 2004

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
International Academy of Detoxification Specialists

I have audited the accompanying statement of assets, liabilities and net assets - cash basis of the International Academy of Detoxification Specialists (a California non-profit public benefit corporation) as of December 31, 2004 and 2003, and the related statements of support, expenses and other changes in net assets - cash basis for the years then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the International Academy of Detoxification Specialists as of December 31, 2004 and 2003, and its support, expenses and other changes in net assets for the years then ended on the basis of accounting described in Note 1.

A handwritten signature in black ink, reading "Roland W. Fink CPA". The signature is fluid and cursive, with the letters "R", "W", and "F" being particularly prominent.

November 14, 2005

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS

As of December 31, 2004 and 2003

	<u>December 31</u>	
	<u>2004</u>	<u>2003</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 154,552	\$ 2,306
 Total Assets	 <u>\$ 154,552</u>	 <u>\$ 2,306</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Loan payable	\$ 150,000	\$ 50,000
 Net Assets (Deficit):		
Unrestricted	(108,448)	(47,694)
Temporarily restricted	<u>113,000</u>	<u>-</u>
Total Net Assets (Deficit)	<u>4,552</u>	<u>(47,694)</u>
 Total Liabilities and Net Assets	 <u>\$ 154,552</u>	 <u>\$ 2,306</u>

The accompanying notes are an integral part of these financial statements.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
STATEMENT OF SUPPORT, EXPENSES AND
OTHER CHANGES IN NET ASSETS - CASH BASIS

For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
UNRESTRICTED NET ASSETS		
SUPPORT - unrestricted	\$ 1,388,214	\$ 327,326
Net assets released from restriction	170,682	499,967
Interest income	<u>23</u>	<u>-</u>
Total Support and Net Assets Released from Restriction	<u>1,558,919</u>	<u>827,293</u>
EXPENSES		
Program Expenses -		
New York Rescue Workers Detoxification Project:		
Grants for delivery of detoxification procedure	993,124	536,488
Other program-related expenses	<u>190,729</u>	<u>167,724</u>
Total Program Expenses	1,183,853	704,212
Administrative Expenses	221,643	147,388
Fund-raising Expenses	<u>214,177</u>	<u>85,106</u>
Total Expenses	<u>1,619,673</u>	<u>936,706</u>
Decrease in Unrestricted Net Assets	<u>(60,754)</u>	<u>(109,413)</u>
TEMPORARILY RESTRICTED NET ASSETS		
SUPPORT - temporarily restricted	283,682	464,690
Net assets released from restriction	<u>(170,682)</u>	<u>(499,967)</u>
Increase (Decrease) in Temporarily Restricted Net Assets	<u>113,000</u>	<u>(35,277)</u>
Increase (Decrease) in Total Net Assets	52,246	(144,690)
NET ASSETS (DEFICIT), beginning of year	<u>(47,694)</u>	<u>96,996</u>
NET ASSETS (DEFICIT), end of year	<u>\$ 4,552</u>	<u>\$ (47,694)</u>

The accompanying notes are an integral part of these financial statements.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

December 31, 2004

NOTE 1 – BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

Background –

The International Academy of Detoxification Specialists, a California non-profit public benefit corporation (hereinafter “IADS” or the “Organization”), was incorporated in 1999. The Organization’s primary purpose is to conduct and support research and education regarding the use of the detoxification procedure developed by L. Ron Hubbard to address the effects of environmental chemical contamination, occupational exposures and drug abuse. The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code.

In 2002 the New York Rescue Workers Detoxification Project was formed in response to requests from union officials and rescue workers that detoxification be made available to firefighters, paramedics, police and other rescue workers present at the World Trade Center site. On this project, in addition to its research and education activities, IADS assists and supports public health officials and health care providers to deliver the detoxification procedure to New York rescue workers on a humanitarian basis.

Basis of Presentation –

The accompanying financial statements have been prepared under the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (“GAAP”). The principal differences between GAAP and the cash basis are that, under GAAP, support is generally recorded when pledged rather than when collected, and expenses and grants to others are generally recorded when incurred or committed to rather than when paid. Additionally, under the cash basis no statement of cash flows is presented.

Restricted Support –

Grants and contributions of cash or other assets are recorded as temporarily restricted support if they are received with donor stipulations regarding their use. When a donor-imposed restriction expires, that is, when a stipulated time restriction ends or stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of support, expenses and other changes in net assets as net assets released from restriction.

Functional Allocation of Expenses –

The Organization allocates direct costs incurred to its respective program, administrative, or fund-raising expense category. Indirect costs are allocated based on management’s estimate of the relative effort expended.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

December 31, 2004

NOTE 2 – LOAN PAYABLE

In December 2003 the Organization obtained a short-term loan for \$50,000 from a benefactor. In September 2004 an additional \$100,000 was advanced. The revised loan agreement provides for interest at 9% per annum. The loan is unsecured. Management currently expects that the loan will be repaid, or forgiven by the benefactor, prior to December 31, 2005.

NOTE 3 – CONCENTRATIONS OF CREDIT RISK

From time to time during the year ended December 31, 2004, the Organization's cash balances in banks exceeded the federally insured limits. Cash balances in excess of the federally insured limits were approximately \$72,741 at December 31, 2004.

NOTE 4 – CONCENTRATIONS OF SUPPORT

During the years ended December 31, 2004 and 2003 the Organization received approximately 26% and 36% of its support, respectively, from one major contributor, and 10% and 25% of its support, respectively, from a second major contributor. As it is always considered reasonably possible that any contributor could be lost, it therefore must also be considered that the Organization's ability to carry out its purposes could be impaired by such a loss. Management believes that the Organization's fundraising efforts subsequent to December 31, 2004 have been and will continue to be successful, including obtaining a substantial number of new contributors, and that the impact of the loss of any major contributor would be mitigated by contributions from these new contributors or other sources identified by its ongoing fundraising efforts.

NOTE 5 – RELATED PARTY TRANSACTIONS

The Organization requested, for cost-effectiveness purposes, that the New York Rescue Workers Detoxification Project, its primary activity during 2004 and 2003, be managed by the Foundation for Advancements in Science and Education ("FASE"), a California non-profit public benefit corporation tax-exempt under Section 501(c)3 of the Internal Revenue Code with which the Organization shares common management. Under the terms of the agreement, FASE is to provide support services to IADS. The agreement specifies that FASE' compensation shall be in accordance with the project's budget as it may exist from time to time, and that payment thereof is subject to the availability of funds. Total payments

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

December 31, 2004

to FASE under this agreement were \$114,078 in 2004 and \$109,945 in 2003, primarily for research coordination and administrative support.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Effective January 1, 2004, the Organization entered into an agreement with the Association for Better Living and Education ("ABLE"), a non-profit public benefit corporation tax-exempt under Section 501(c)(3) of the Internal Revenue Code. In exchange for certain management, program and fundraising services provided by ABLE as specified in the agreement, the Organization has agreed to pay ABLE an amount generally equal to 5% of contributions received. The agreement expires in one year, is subject to automatic renewal, but may be terminated by either party upon thirty days' notice. A total of \$71,679 was paid to ABLE in 2004 pursuant to this agreement.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Trustees
International Academy of Detoxification Specialists

My report on my audit of the basic financial statements of the International Academy of Detoxification Specialists for 2004 and 2003 appears on Page 1. I conducted my audits in accordance with generally accepted auditing standards for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses is presented for supplementary analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, reading "Roland W. Fink CPA". The signature is fluid and cursive, with a long horizontal line extending from the end.

November 14, 2005

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
SCHEDULE OF FUNCTIONAL EXPENSES - CASH BASIS

For the Years Ended December 31, 2004 and 2003

	2004				2003			
	Program Expenses	Administrative Expenses	Fund-raising Expenses	Total	Program Expenses	Administrative Expenses	Fund-raising Expenses	Total
Accounting services	\$ -	\$ 30,073	\$ -	\$ 30,073	\$ -	\$ 18,372	\$ -	\$ 18,372
Administrative support services	-	114,078	-	114,078	-	43,799	-	43,799
Bank and credit card charges	-	4,205	-	4,205	-	1,392	-	1,392
Conferences, conventions and meetings	15,224	328	89,319	104,871	12,176	-	26,500	38,676
Consulting services	71,567	19,942	43,116	134,625	50,571	5,967	12,678	69,216
Equipment rental and maintenance	-	-	-	-	10,084	-	600	10,684
Grants for delivery of detoxification procedure	993,124	-	-	993,124	536,488	-	-	536,488
Legal fees	-	4,656	-	4,656	10,425	-	-	10,425
Licenses, fees and taxes	-	120	-	120	-	70	-	70
Memberships, dues and fees	-	656	-	656	-	384	-	384
Photographic services	-	-	-	-	450	-	-	450
Project support and research coordination	33,059	23,893	36,192	93,144	24,276	14,363	14,363	53,002
Postage and shipping	-	1,776	3,295	5,071	-	92	-	92
Printing and publications	12,759	3,111	25,485	41,355	17,407	16,448	19,269	53,124
Supplies	-	7,770	-	7,770	2,977	3,600	2,156	8,733
Telephone	-	-	-	-	-	86	-	86
Travel	58,120	11,035	16,770	85,925	39,358	42,815	9,540	91,713
Total	\$ 1,183,853	\$ 221,643	\$ 214,177	\$ 1,619,673	\$ 704,212	\$ 147,388	\$ 85,106	\$ 936,706

See Independent Auditor's Report on Supplementary Information.

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

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization International Academy of Detoxification Specialists	Employer identification number 94 3382902
	Number, street, and room or suite no. If a P.O. box, see instructions. 4801 Wilshire Blvd., Suite 216	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions. Los Angeles, CA 90010	

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

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

- The books are in the care of
- Ali Datardina**

Telephone No. **(323) 937-9911 #258** FAX No. **(323) 937-7440**

- If the organization does
- not**
- have an office or place of business in the United States, check this box
- ☐

- If this is for a
- Group Return**
- , enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the
- whole**
- group, check this box
- ☐
- . If it is for
- part**
- of the group, check this box
- ☐
- and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **15 November**, 20**05**.
- 5 For calendar year **2004**, or other tax year beginning _____, 20____, and ending _____, 20____.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension **The information needed to prepare a complete and accurate return by the extended date of August 15, 2005 is not available.**

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

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

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

Signature and Verification

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

Signature **[Signature]**Title **Secretary**Date **8/12/05****Notice to Applicant—To Be Completed by the IRS**

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

EXTENSION APPROVED

Director _____

By _____

SEP 07 2005

Alternate Mailing Address — Enter the address if you want the copy of this application for an returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN,