

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)
The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047
2007
Open to Public Inspection

A For the 2007 calendar year, or tax year beginning , and ending

B Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Termination

☐ Amended return

☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.

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)

1555 N. VERMONT AVE

Room/suite

114

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

LOS ANGELES

CA 90027

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

D Employer identification number

94-3382902

E Telephone number

213-453-0181

F Accounting method ☒ Cash

☐ Accrual ☐ Other (specify)

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 is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

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," attach a list. See instructions.)

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)

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **1,451,518**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)

1	Contributions, gifts, grants, and similar amounts received		
a	Contributions to donor advised funds		
b	Direct public support (not included on line 1a)		
c	Indirect public support (not included on line 1a)		
d	Government contributions (grants) (not included on line 1a)		
e	Total (add lines 1a through 1d) (cash \$ 1,391,205 noncash \$ 59,200)		1e 1,450,405
2	Program service revenue including government fees and contracts (from Part VII, line 93)		2
3	Membership dues and assessments		3 775
4	Interest on savings and temporary cash investments		4 338
5	Dividends and interest from securities		5
6a	Gross rents		
b	Less rental expenses		
c	Net rental income or (loss). Subtract line 6b from line 6a		6c
7	Other investment income (describe)		7
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
b	Less cost or other basis and sales expenses	8a	
c	Gain or (loss) (attach schedule)	8b	
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8c	
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
a	Gross revenue (not including \$ of contributions reported on line 1b)	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 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11		12 1,451,518
13	Program services (from line 12, column (B))		13 837,387
14	Management and general (from line 44, column (C))		14 171,766
15	Fundraising (from line 44, column (D))		15 405,002
16	Payments to affiliates (attach schedule)		16
17	Total expenses. Add lines 16 and 44, column (A)		17 1,414,155
18	Excess or (deficit) for the year. Subtract line 17 from line 12		18 37,363
19	Net assets or fund balances at beginning of year (from line 73, column (A))		19 6,822
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 44,185

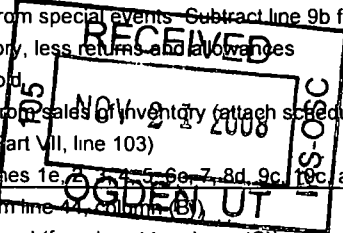
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form **990** (2007)

Revenue SCANNED DEC 22 2008

Expenses

Net Assets



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 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
22a Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A SEE STATEMENT 2	25a 98,022	39,209	39,209	19,604
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26 343,860	261,576	49,068	33,216
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29 33,048	22,495	6,602	3,951
30 Professional fundraising fees	30			
31 Accounting fees	31 28,139		28,139	
32 Legal fees	32 1,521		1,521	
33 Supplies	33 42,202	39,479	644	2,079
34 Telephone	34			
35 Postage and shipping	35 15,929	5,099	10,830	
36 Occupancy	36 171,449	171,449		
37 Equipment rental and maintenance	37			
38 Printing and publications	38 44,230	23,281	1,482	19,467
39 Travel	39 74,559	25,415	19,563	29,581
40 Conferences, conventions, and meetings	40 307,981	67,638	3,111	237,232
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42 414		414	
43 Other expenses not covered above (itemize) a SEE STATEMENT 3	43a 252,801	181,746	11,183	59,872
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 1,414,155	837,387	171,766	405,002

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 the instructions.)

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.

What is the organization's primary exempt purpose?

▶ SEE STATEMENT 4

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

Program Service Expenses

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

a SEE "STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS" ATTACHED.

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

837,387

b

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

c

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

d

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

837,387

Form 990 (2007)

Part IV Balance Sheets (See 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
Assets	45 Cash—non-interest-bearing	17,602	45	45,806
	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	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	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	
	54a Investments—publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments—other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	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 1,243		
b Less accumulated depreciation (attach schedule)	57b 414	57c	829	
58 Other assets, including program-related investments (describe ▶ SEE STATEMENT 5)		58	1,215	
59 Total assets (must equal line 74) Add lines 45 through 58	17,602	59	47,850	
Liabilities	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	10,780	64b	
	65 Other liabilities (describe ▶ SEE STATEMENT 6)		65	3,665
66 Total liabilities. Add lines 60 through 65	10,780	66	3,665	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	6,822	67	44,185
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	6,822	73	44,185	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	17,602	74	47,850	

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

a	Total revenue, gains, and other support per audited financial statements	a	1,451,518
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,451,518
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12) Add lines c and d	e	1,451,518

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

a	Total expenses and losses per audited financial statements	a	1,414,155
b	Amounts included on line a but not Part I, line 17		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,414,155
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	1,414,155

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address		(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ELLEN EDMONDSON	LOS ANGELES	PRES/TRUSTEE			
1555 N VERMONT AVE #114	CA 90027	1	0	0	0
CARL SMITH	LOS ANGELES	SEC/TRUSTEE			
1555 N VERMONT AVE #114	CA 90027	1	0	0	0
JAMES BARNES	LOS ANGELES	TRS/TRUSTEE			
1555 N VERMONT AVE #114	CA 90027	1	0	0	0
CAROLYN HAMAKER	LOS ANGELES	PROJECT ED			
1555 N VERMONT AVE #114	CA 90027	40	98,022	0	0

Yes	No
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75b	X
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75c		X
-----	--	---

75d		X
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Yes	No
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76		X
----	--	---

77		X
----	--	---

78a	X
-----	---

78b		
-----	--	--

79		X
----	--	---

80a	X
-----	---

81a	0			
-----	---	--	--	--

81b	X
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Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	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.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		
85b	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.		
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h	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?		
86a	501(c)(7) orgs. Enter: a. Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs. Enter: a. Gross income from members or shareholders		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88a	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.		X
88b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI.		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911: 0, section 4912: 0, section 4955: 0		
89b	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.		X
89c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958: 0		
89d	Enter: Amount of tax on line 89c, above, reimbursed by the organization: 0		
89e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
90a	List the states with which a copy of this return is filed: CA, NY		
90b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions): 7		
91a	The books are in care of: ALI DATARDINA 1555 N VERMONT AVE #114 Located at: LOS ANGELES, CA		
91b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X

Telephone no: 213-453-0181

ZIP + 4: 90027

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

**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 **Carl Smith, Secretary**
Type or print name and title

Date **11/14/08**

**Paid
Preparer's
Use Only**

Preparer's signature **Roland W. Fink CPA**

Date **11/14/08**

Check if self-employed ☒

Preparer's SSN or PTIN (See Gen Instr X)

Firm's name (or yours if self-employed), address, and ZIP + 4

**ROLAND W. FINK, CPA
2441 HONOLULU AVE., SUITE 120
MONTROSE, CA 91020-1847**

EIN

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 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2007Department 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 benefit plans & deferred comp	(e) Expense account and other allowances
JAMES WOODWORTH 1555 N VERMONT AVE #114	LOS ANGELES CA 90027	DIR OF DEVEL 40	99,647	0
Total number of other employees paid over \$50,000 ▶		0		

Part II-A 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
JEREMIE RACHUNOW, MD 139 FULTON ST., SUITE 700	NEW YORK NY 10038	MEDICAL CONSULT 99,341
Total number of others receiving over \$50,000 for professional services ▶		0

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

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

Schedule A (Form 990 or 990-EZ) 2007

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)

1 X

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.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **SEE PART V-A, FORM 990**

2d X

e Transfer of any part of its income or assets?

2e X

- 3a** Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement.

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

- 4a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g.

4a X

b Did the organization make any taxable distributions under section 4966?

4b

c Did the organization make a distribution to a donor, donor advisor, or related person?

4c

d Enter the total number of donor advised funds owned at the end of the tax year ► _____

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► _____

0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____

0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
- ☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total ►					

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	967,458	1,858,805	1,671,896	792,016	5,290,175
16 Membership fees received	2,000				2,000
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, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	107	152	23		282
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	969,565	1,858,957	1,671,919	792,016	5,292,457
24 Line 23 minus line 17	969,565	1,858,957	1,671,919	792,016	5,292,457
25 Enter 1% of line 23	9,696	18,590	16,719	7,920	

26 Organizations described on lines 10 or 11:	a	Enter 2% of amount in column (e), line 24	▶	26a	105,849
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts		▶	26b	1,573,018
c	Total support for section 509(a)(1) test. Enter line 24, column (e)		▶	26c	5,292,457
d	Add: Amounts from column (e) for lines 18 <u>282</u> 19 <u> </u> 22 <u> </u> 26b <u>1,573,018</u>		▶	26d	1,573,300
e	Public support (line 26c minus line 26d total)		▶	26e	3,719,157
f	Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶	26f	70.2728%

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
	(2006)	(2005)	(2004)	(2003)	
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 11b, 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
	(2006)	(2005)	(2004)	(2003)	
c	Add: Amounts from column (e) for lines 15 <u> </u> 16 <u> </u> 17 <u> </u> 20 <u> </u> and line 27b total <u> </u>				
d	Add: Line 27a total <u> </u>				
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 <u> </u>
g	Public support percentage (line 27e (numerator) divided by line 27f (denominator))			▶	27g <u> </u> %
h	Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))			▶	27h <u> </u> %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 9 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 11 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
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Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations												
(The term "expenditures" means amounts paid or incurred)															
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-															
<table style="width:100%; border: none;"> <tr> <td style="width:30%;">If the amount on line 40 is-</td> <td style="width:70%;">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 13 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(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 14 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
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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

Forms
990 / 990-PF**Mortgages and Other Notes Payable****2007**

For calendar year 2007, 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) F.A.S.E.	NONE
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 10,780	12/31/06	4/30/07	ONE OR BEFORE 04/30/07	0.000
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) NONE	
(2)	
(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) CASH OF \$10,780	10,780	
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	10,780	

Form **4562**
 Department of the Treasury
 Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2007Attachment
Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION SPECIALISTS**

Identifying number

94-3382902

Business or activity to which this form relates

INDIRECT DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	125,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	500,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	414

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2007	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B-Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr	22	414
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2007)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
MEMBERSHIPS	\$ <u>775</u>
TOTAL	\$ <u><u>775</u></u>

Federal Statements

Statement 2 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
EXPENSES	\$	\$	\$
CAROLYN HAMAKER COMPENSATION	39,209	39,209	19,604
TOTAL	<u>\$ 39,209</u>	<u>\$ 39,209</u>	<u>\$ 19,604</u>

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
EXPENSES	\$	\$	\$	\$
BANK AND CC MERCHANT FEES	10,433		1,571	8,862
INSURANCE	8,085	7,277	808	
LABORATORY TESTING	1,594	1,594		
MEDICAL CONSULTING SERVICES	105,934	105,934		
OFFICE AND MISCELLANEOUS	6,270	3,269	2,486	515
PROJECT SUPPORT/RSRCH COORD	18,135	6,045	6,045	6,045
PROMOTION, PR & MARKETING	70,075	26,000		44,075
REPAIRS & MAINTENANCE	9,315	8,667	273	375
RESEARCH CONSULTING SERVICES	1,030	1,030		
TECHNICAL CONSULTING SERVICES	5,826	5,826		
UTILITIES	16,104	16,104		
TOTAL	\$ 252,801	\$ 181,746	\$ 11,183	\$ 59,872

Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose**Description**

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.

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SECURITY DEPOSITS	\$ <u> </u>	\$ <u> 1,215 </u>
TOTAL	\$ <u> 0 </u>	\$ <u> 1,215 </u>

Statement 6 - Form 990, Part IV, Line 65 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
DUE TO JOINT FUNDRAISING PARTNER	\$ <u> </u>	\$ <u> 3,665 </u>
TOTAL	\$ <u> 0 </u>	\$ <u> 3,665 </u>

Fixed Assets and Depreciation - Form 990

Asset	Date In Service	Property Description	*	Tax Cost	Tax-Meth Conv	Tax Period	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value
Group:										
1	1/01/07	Computer Equipment		1,243	S/L-MO	3 0	0	414	414	829
		No Group		1,243			0	414	414	829
		Grand Total		1,243			0	414	414	829

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
#94-3382902
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
2007

In recent decades, the steady proliferation of synthetic chemicals in the environment and the food chain – exacerbated by the widespread abuse of both prescription and illicit drugs – has presented unprecedented challenges to public health professionals. A growing body of scientific literature has identified numerous adverse health effects caused by exposure to these substances, yet modern medicine has almost nothing to offer those so affected.

Nowhere has this problem been more evident than in the aftermath of the 2001 attacks on the World Trade Center. Tens of thousands of rescue workers were exposed to toxic dust, gas, smoke and fumes during the WTC rescue and recovery operations. Nearly seven years later, a large percentage continue to experience persistent health problems; in addition, physicians report that many who were not previously ill are now developing otherwise “inexplicable” illnesses.

Addiction alone represents a major public health disaster; according to scientists at Brandeis University, untreated addiction (including smoking) costs the US \$400 billion each year. In recent years, researchers have begun to observe that the adverse health effects caused by drug abuse are similar to those associated with chemical exposure.

The International Academy of Detoxification Specialists was formed by individuals interested in addressing these public health threats through the implementation of a detoxification program developed by L. Ron Hubbard. The program, which has been in use throughout the world for nearly three decades, involves a precise, non-invasive regimen of exercise, sauna bathing and vitamin and mineral supplements.

Academy membership consists largely of physicians, drug rehabilitation personnel, health care personnel, health advocates and others who share concern regarding these problems and a conviction that detoxification has a place in the public health response to them. The three international conferences that the Academy has organized have brought together scientists from the U.S., Europe, Asia and Russia and were among the first large-scale scientific meetings to consider the similarities between exposure to environmental chemicals and drug abuse.

New York Rescue Workers Detoxification Project

Since 1981, the results of detoxification studies and pilot projects have been presented in peer-reviewed journal and at scientific meetings, and reported in professional publications. A number of these papers and presentations, which have been widely circulated, have related to the use of detoxification to relieve the adverse health effects suffered by firefighters exposed to the toxic by-products of building fires.

Within weeks of the attacks on the World Trade Center, members of the Academy began to receive calls from firefighters and union officials interested in detoxification. Academy members first traveled to New York in January 2002, to gain a first-hand view of the situation and the need for rehabilitation.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
#94-3382902
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
2007

The New York Rescue Workers Detoxification Project was formed to respond to requests from the rescue worker community to bring detoxification to a clinic in Manhattan. The city and state were facing their worst budget crisis in decades, straining to meet the demands of an unprecedented public health emergency. At the recommendation of project advisors, a fund was established that could receive donations to cover the costs of treatment. The hundreds of donors to this fund include individual philanthropists, foundations, corporations and government.

The project opened its doors to rescue workers in September, 2002. Since that time, over 800 men and women have completed detoxification under the supervision of project physicians. In 2007, the enabled 108 individuals to complete the detoxification program, and provided rehabilitative services to an additional 120 men and women. All project services are provided to rescue workers at no cost.

Participants routinely experience dramatic, if not complete, alleviation of a range of symptoms associated with toxic exposures, including: inability to sleep, mood swings, fatigue, muscle and joint aches and pains, difficulty breathing, decreased mental acuity and "post traumatic stress." As a result, they are able to discontinue the use of medications that have been prescribed with the hope that they will suppress their symptoms and make daily life bearable.

As a result, the project has the strong support of numerous rescue worker unions, whose primary desire is quality of life and job fitness for their members.

Utah Meth Cops Project

America's epidemic of methamphetamine abuse, and the illegal manufacture of the drug, have created significant challenges for law enforcement. Increasingly, police officers who participate in raids on illegal meth labs, are exposed to both the drug and the toxic chemicals used in its manufacture. As might be expected, these illegal and unregulated "labs" place no emphasis on safe storage or use of materials.

Officers who suffer such toxic assaults are manifesting the same health problems that have long been associated with other occupational and environmental chemical exposures. Recognizing this, the Utah attorney general contacted the Academy regarding the possibility of establishing a facility where detoxification could be provided to the state's "meth cops."

With funding from the Utah legislature and the Office of the Attorney General, the project began operation in 2007. To date, 40 officers have completed detoxification, with dramatic improvements in their quality of life. An additional 120 are on a waiting list for rehabilitative services.

While the Academy is not involved in this delivery or funding, members have provided volunteer support to this humanitarian effort.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
#94-3382902
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
2007

Other Program Services

On a routine basis, the Academy provides information to healthcare professionals interested in learning more about detoxification research projects and pilot programs, and in establishing facilities that provide the Hubbard program. In 2007, these included individuals in Greece, the United Kingdom, Hungary, Italy, Vietnam and Russia.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

FINANCIAL STATEMENTS

December 31, 2007 and 2006

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

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December 31, 2007 and 2006

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

As of December 31, 2007 and 2006

	December 31	
	2007	2006
<u>ASSETS</u>		
Cash and cash equivalents	\$ 45,806	\$ 17,602
Property and equipment, net	829	-
Security deposit	1,215	-
Total Assets	<u>\$ 47,850</u>	<u>\$ 17,602</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Due to joint fundraising partner	\$ 3,665	\$ -
Loan payable	-	10,780
Unrestricted Net Assets	<u>44,185</u>	<u>6,822</u>
Total Liabilities and Net Assets	<u>\$ 47,850</u>	<u>\$ 17,602</u>

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

ROLAND W. FINK, CPA
ACCOUNTING & TAX SERVICES · BUSINESS & FINANCIAL CONSULTING
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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, 2007 and 2006, and the related statement 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 auditing standards generally accepted in the United States of America. 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, 2007 and 2006, 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 that reads "Roland W. Fink CPA". The signature is written in a cursive, flowing style.

August 29, 2008

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

For the Years Ended December 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
UNRESTRICTED NET ASSETS		
Support - unrestricted	\$ 1,147,980	\$ 794,560
Net assets released from restriction	303,200	265,137
Interest income	338	107
	<u>1,451,518</u>	<u>1,059,804</u>
Total Support and Net Assets Released from Restriction		
 Program Expenses -		
New York Rescue Workers Detoxification Project:		
Grants and allocations	-	28,544
Other program-related expenses	837,387	777,070
	<u>837,387</u>	<u>805,614</u>
Total Program Expenses		
Administrative Expenses	171,766	118,332
Fund-raising Expenses	405,002	162,380
	<u>1,414,155</u>	<u>1,086,326</u>
Total Expenses		
Increase (Decrease) in Unrestricted Net Assets	<u>37,363</u>	<u>(26,522)</u>
 TEMPORARILY RESTRICTED NET ASSETS		
Support - temporarily restricted	244,000	174,898
In-kind fundraising donations	59,200	-
Net assets released from restriction	(303,200)	(265,137)
	<u>-</u>	<u>(90,239)</u>
Decrease in Temporarily Restricted Net Assets		
Increase (Decrease) in Total Net Assets	37,363	(116,761)
 NET ASSETS, beginning of year	<u>6,822</u>	<u>123,583</u>
NET ASSETS, end of year	<u>\$ 44,185</u>	<u>\$ 6,822</u>

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

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – 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. It currently operates a detoxification facility in Lower Manhattan, New York City.

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.

Cash and Cash Equivalents –

Cash and cash equivalents includes all monies deposited in banks and highly liquid investments with maturity dates of three months or less.

Property and Equipment –

Computer equipment is being depreciated straight line over three years. The Organization is utilizing a detoxification facility in New York City that was in place from an earlier operator, to whom the Academy granted funds for delivery of the detoxification procedure.

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.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Assets and Services –

Non-cash donations are recorded as contributions at their estimated fair values at the date of donation based on vendor-indicated or auction values. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased by the Foundation.

For the year ended December 31, 2007, the Organization recorded non-cash contributions of \$49,200 for auction items sold at a fundraiser and \$10,000 for specialized services.

Functional Allocation of Expenses –

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

Restatement –

Certain amounts included in the accompanying financial statements for the year ended December 31, 2007 have been reclassified to conform to the current presentation.

NOTE 2 – CASH BALANCES

From time to time, the Organization's cash balances in banks may exceed federally insured limits. Management believes risk of loss at this time to be remote.

NOTE 3 – LOAN PAYABLE

At December 31, 2006, the Organization had outstanding borrowings of \$10,780 from another non-profit organization (FASE – see Note 5). The borrowings bore no interest and were due and repaid by April 30, 2007.

NOTE 4 – SUPPORT

Total support received was \$1,451,180 in 2007 and \$969,458 in 2006. Total fundraising expenses (which were largely underwritten by a major contributor) were \$405,002 and \$162,380 in 2007 and 2006, respectively. The Organization held two major fundraising events in 2007, whereas no major fundraising events occurred in 2006. Additionally, the Organization had \$42,000 in pledges at December 31, 2007 which were collected subsequent to the end of the year.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 4 – SUPPORT (continued)

In 2007, the organization received approximately 18% of its support from a co-founder/major contributor and an additional 37% of its support from a fundraiser sponsored by this contributor. In 2006, the Organization received approximately 21% of its support from a co-founder/major contributor and an additional 24% subsequent to a fundraiser held in December 2005 sponsored by this contributor.

As it is always considered reasonably possible that any contributor or public funding source 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, 2007 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 development efforts.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

The Organization entered into an agreement with 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, which organization was involved in founding IADS) to provide certain support to the New York Rescue Workers Detoxification Project. The agreement specifies that FASE shall be compensated 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 to FASE under this agreement were \$1,030 in 2007 and \$47,327 in 2006.

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 support provided by ABLE as specified in the agreement, the Organization has agreed to pay ABLE an amount generally equal to 5% of certain contributions received. The agreement is subject to automatic annual renewal, but may be terminated by either party upon thirty days' notice. A total of \$18,135 and \$10,832 was paid to ABLE in 2007 and 2006, respectively, pursuant to this agreement.

The Organization is obligated under a one-year non-cancelable operating lease expiring September 30, 2008 for its detoxification facility and related office and storage space in New York City. Remaining minimum rentals due under the lease were \$82,547 at December 31, 2007.

Total rent and occupancy costs included in expense in the accompanying statement of support, expenses and other changes in net assets were \$171,449 in 2007 and \$137,527 in 2006.

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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 2007 and 2006 appears on Page 1. I conducted my audits in accordance with auditing standards generally accepted in the United States of America 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 that reads "Roland W Fink CPA". The signature is written in a cursive, flowing style.

August 29, 2008

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

For the Years Ended December 31, 2007 and 2006

	2007			2006		
	Program Expenses	Admin-istrative Expenses	Fund Raising Expenses	Program Expenses	Admin-istrative Expenses	Fund Raising Expenses
Accounting and audit services	\$ -	\$ 28,139	\$ -	\$ -	\$ 8,030	\$ -
Bank and credit card merchant fees	-	1,571	8,862	-	4,864	-
Conferences, conventions and meetings	67,638	3,111	237,232	1,000	-	5,401
Depreciation	-	414	-	-	-	-
Grants for delivery of detoxification procedure	-	-	-	8,544	-	8,544
Grants for research	-	-	-	20,000	-	20,000
Insurance	7,277	808	-	3,684	3,161	-
Laboratory testing	1,594	-	-	5,909	-	-
Legal fees	-	1,521	-	683	4,809	25
Medical consulting services	105,934	-	-	131,468	-	-
Office and miscellaneous	3,269	2,486	515	1,979	1,500	-
Payroll taxes	22,495	6,602	3,951	25,963	3,318	6,247
Postage and shipping	5,099	10,830	-	-	5,972	-
Printing and publications	23,281	1,482	19,467	2,050	1,016	40,572
Professional fees	-	-	-	9,524	-	9,524
Project support and research coordination	6,045	6,045	6,045	19,387	19,386	19,386
Promotion, public relations & marketing	26,000	-	44,075	-	213	9,589
Rent	171,449	-	-	137,527	-	-
Repairs & maintenance	8,667	273	375	29,364	1,608	-
Research consulting services	1,030	-	-	25,134	-	-
Salaries and wages	300,785	88,277	52,820	257,544	32,918	61,964
Supplies	39,479	644	2,079	53,973	13,941	2,898
Technical consulting services	5,826	-	-	32,884	-	-
Travel	25,415	19,563	29,581	18,371	17,596	16,298
Utilities and telephone	16,104	-	-	20,626	-	-
Total	\$ 837,387	\$ 171,766	\$ 405,002	\$ 805,614	\$ 118,332	\$ 162,380
			\$ 1,414,155			\$ 1,086,326

See Independent Auditor's Report on Supplementary Information.

Form 8868 (Rev 4-2008)

Page 2

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print	Name of Exempt Organization INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS	Employer identification number 94-3382902
File by the extended due date for filing the return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions 236 WEST MOUNTAIN ST. 105	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions PASADENA CA 91103	

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

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**

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 **11/17/08**.

5 For calendar year **2007**, or other tax year beginning _____, and ending _____

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

7 State in detail why you need the extension

ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.

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

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 **Richard W. Smith** Title **CFA** Date **8/14/08**

Form **8868** (Rev 4-2008)