

Return of Organization Exempt From Income Tax

2005

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2005 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization
 NATIONAL ASSOCIATION FOR INTERPRETATION
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 P.O. BOX 2246
 City or town, state or country, and ZIP + 4
 FORT COLLINS, CO 80522

D Employer identification number
 84-1036938

E Telephone number
 970-484-8283

F Accounting method: Cash Accrual
 Other (specify) _____

G Website: WWW.INTERPNET.COM

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 chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **1,660,368.**

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates **N/A**
H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number **N/A**
M Check if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances			
Revenue	1 Contributions, gifts, grants, and similar amounts received:		
	a Direct public support	1a	312,190.
	b Indirect public support	1b	
	c Government contributions (grants)	1c	
	d Total (add lines 1a through 1c) (cash \$ 312,190. noncash \$)	1d	312,190.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	481,206.
	3 Membership dues and assessments	3	711,764.
	4 Interest on savings and temporary cash investments	4	
	5 Dividends and interest from securities	5	2,754.
	6 a Gross rents SEE STATEMENT 1	6a	40,491.
	b Less: rental expenses	6b	
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c	40,491.
7 Other investment income (describe)	7		
8 a Gross amount from sales of assets other than inventory	(A) Securities	8a	
	18,861.	8b	
	b Less: cost or other basis and sales expenses	23,823.	8c
	c Gain or (loss) (attach schedule)	<4,962.>	8d
d Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 2	<4,962.>	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b Less: direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10 a Gross sales of inventory, less returns and allowances	10a		
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	93,102.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,636,545.	
Expenses	13 Program services (from line 44, column (B))	13	1,377,969.
	14 Management and general (from line 44, column (C))	14	209,638.
	15 Fundraising (from line 44, column (D))	15	50,649.
	16 Payments to affiliates (attach schedule)	16	
	17 Total expenses (add lines 13 and 14, column (A))	17	1,638,256.
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	<1,711.>	
Net Assets	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	378,101.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20	8,647.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	385,037.

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.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc. **	98,825.	41,371.	53,644.	3,810.
26 Other salaries and wages	380,961.	304,769.	57,144.	19,048.
27 Pension plan contributions				
28 Other employee benefits	141,216.	112,973.	21,182.	7,061.
29 Payroll taxes	39,808.	31,846.	5,971.	1,991.
30 Professional fundraising fees				
31 Accounting fees	12,130.	9,704.	1,819.	607.
32 Legal fees				
33 Supplies	20,403.	12,249.	8,154.	
34 Telephone	14,237.	12,813.	997.	427.
35 Postage and shipping	66,873.	53,498.	10,031.	3,344.
36 Occupancy	21,752.	17,402.	2,801.	1,549.
37 Equipment rental and maintenance	1,570.	1,256.	314.	
38 Printing and publications	51,061.	40,849.	7,659.	2,553.
39 Travel	96,238.	84,511.	7,967.	3,760.
40 Conferences, conventions, and meetings	246,738.	244,745.		1,993.
41 Interest	49,024.	39,219.	9,805.	
42 Depreciation, depletion, etc. (attach schedule)	45,456.	36,365.	9,091.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 4	351,964.	334,399.	13,059.	4,506.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,638,256.	1,377,969.	209,638.	50,649.

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 \$ N/A; (ii) the amount allocated to Program services \$ N/A; (iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

** SEE STATEMENT 5

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? ART OF INTERPRETATION	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
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.)	
a TO PROMOTE THE INTERPRETIVE PROFESSION WITH FORUMS TO ADVANCE THE KNOWLEDGE AND SKILLS OF THOSE IN THIS ARENA, ENCOURAGE EDUCATIONAL INSTITUTIONS WITH CIRRICULA, PROVIDE REVIEW OF RESEARCH, AND UNDERSTANDING OF NATURAL/CULTURAL RESOURCES.	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	1,377,969.
b	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,377,969.

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	18,252.	51,312.	
	46 Savings and temporary cash investments	46,704.	48,278.	
	47 a Accounts receivable	101,245.		
	b Less: allowance for doubtful accounts	7,500.		
		106,303.	93,745.	
	48 a Pledges receivable	120,827.		
	b Less: allowance for doubtful accounts	16,951.		
		31,338.	103,876.	
	49 Grants receivable			
	50 Receivables from officers, directors, trustees, and key employees			
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts			
	52 Inventories for sale or use	98,187.	85,836.	
53 Prepaid expenses and deferred charges				
54 Investments - securities	STMT 8 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	120,223.	138,316.	
55 a Investments - land, buildings, and equipment: basis				
b Less: accumulated depreciation				
56 Investments - other				
57 a Land, buildings, and equipment: basis	1,252,788.			
b Less: accumulated depreciation	113,159.			
	1,183,147.	1,139,629.		
58 Other assets (describe ▶ OTHER ASSETS)	909.	1,909.		
59 Total assets (must equal line 74). Add lines 45 through 58	1,605,063.	1,662,901.		
Liabilities	60 Accounts payable and accrued expenses	70,701.	72,381.	
	61 Grants payable			
	62 Deferred revenue	201,411.	251,780.	
	63 Loans from officers, directors, trustees, and key employees			
	64 a Tax-exempt bond liabilities			
	b Mortgages and other notes payable	STMT 6	899,784.	887,082.
	65 Other liabilities (describe ▶ SEE STATEMENT 7)	55,066.	66,621.	
66 Total liabilities. Add lines 60 through 65)	1,226,962.	1,277,864.		
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	<118,040.>	<252,588.>	
	68 Temporarily restricted	200,000.	200,000.	
	69 Permanently restricted	296,141.	437,625.	
	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			
	71 Paid-in or capital surplus, or land, building, and equipment fund			
	72 Retained earnings, endowment, accumulated income, or other funds			
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)	378,101.	385,037.		
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	1,605,063.	1,662,901.		

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? 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.)		X
82b	N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b	N/A		
85 a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
85a	N/A		
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
85b	N/A		
85c	Dues, assessments, and similar amounts from members		
85c	N/A		
85d	Section 162(e) lobbying and political expenditures		
85d	N/A		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e	N/A		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f	N/A		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g	N/A		
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?		
85h	N/A		
86 a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12		
86a	N/A		
86 b	Gross receipts, included on line 12, for public use of club facilities		
86b	N/A		
87 a	501(c)(12) organizations. Enter: a Gross income from members or shareholders		
87a	N/A		
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
87b	N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
88			
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
89 b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89b			
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed		NONE
90 b	Number of employees employed in the pay period that includes March 12, 2005	90b	10
91 a	The books are in care of NATIONAL ASSOCIATION FOR INTERPRETATION Telephone no. 970-484-8283 Located at PO BOX 2246, FORT COLLINS, CO ZIP + 4 80522		
91 b	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		X
91b	N/A		
91 c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country		X
91c	N/A		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a WORKSHOP REVENUE					481,206.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					711,764.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14		2,754.
97 Net rental income or (loss) from real estate:					
a debt-financed property	531120	40,491.			
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			18	<4,962.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a OTHER INCOME					2,803.
b ADVERTISING INCOME					90,299.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		40,491.		<4,962.>	1,288,826.
105 Total (add line 104, columns (B), (D), and (E))					1,324,355.

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 the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 10

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

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.

Sign Here Signature of officer: _____ Date: _____ Type or print name and title: _____

Paid Preparer's Use Only Preparer's signature: *Al R. [Signature]* Date: 8/21/06 Check if self-employed: Preparer's SSN or PTIN: P00057458

Firm's name (or yours if self-employed), address, and ZIP + 4: SAMPLE & BAILEY, CPAS, P.C.
375 EAST HORSETOOTH, SHORES 4, STE 200
FORT COLLINS, CO 80525

EIN: 84-1041726
Phone no.: 970-223-8825