

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.

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

C Name of organization
Women's Learning Partnership for Rights, Dev't. & Peace
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
4343 Montgomery Avenue 201
 City or town State or country ZIP + 4
Bethesda MD 20814-4462

D Employer identification number
52-5199581

E Telephone number
(301) 654-2774

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶ www.learningpartnership.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 ▶ **1,120,507**

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶ _____

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 (See page 18 of the instructions.)

	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	1,104,241	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ 1,104,241 noncash \$ _____)	1d		1,104,241
	Program service revenue including government fees and contracts (from Part VII, line 93)	2		15,272
	3 Membership dues and assessments	3		0
	4 Interest on savings and temporary cash investments	4		994
	5 Dividends and interest from securities	5		0
	6 a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		0
	7 Other investment income (describe ▶ _____)	7		0
	8 a Gross amount from sales of assets other than inventory	8a	0	
	b Less: cost or other basis and sales expenses	8b	0	
	c Gain or (loss) (attach schedule)	8c	0	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		0
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a Gross revenue (not including \$ 1,104,241 of contributions reported on line 1a)	9a	0	
	b Less: direct expenses other than fundraising expenses	9b	0	
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0
	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		0
	11 Other revenue (from Part VII, line 103)	11		0
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,120,507
	13 Program services (from line 44, column (B))	13		705,427
	14 Management and general (from line 44, column (C))	14		55,850
	15 Fundraising (from line 44, column (D))	15		67,629
	16 Payments to affiliates (attach schedule)	16		0
	Total expenses (add lines 16 and 44, column (A))	17		828,906
	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		291,601
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		443,382
	20 Other changes in net assets or fund balances (attach explanation)	20		0
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		734,983

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) (cash \$ 0 noncash \$ 0)	22 0	0		
23 Specific assistance to individuals (attach schedule)	23 0			
24 Benefits paid to or for members (attach schedule)	24 0			
25 Compensation of officers, directors, etc.	25 83,124	60,791	8,457	13,876
26 Other salaries and wages	26 128,958	96,126	18,606	14,226
27 Pension plan contributions	27 13,975	10,372	1,780	1,823
28 Other employee benefits	28 54,314	30,356	12,292	11,666
29 Payroll taxes	29 19,326	14,355	2,477	2,494
30 Professional fundraising fees	30 0			
31 Accounting fees	31 0			
32 Legal fees	32 0			
33 Supplies	33 7,223	6,004	579	640
34 Telephone	34 8,245	6,763	518	964
35 Postage and shipping	35 4,617	4,115	181	321
36 Occupancy	36 32,564	24,017	4,177	4,370
37 Equipment rental and maintenance	37 1,428	1,055	182	191
38 Printing and publications	38 10,769	10,769	0	0
39 Travel	39 45,148	35,082	0	10,066
40 Conferences, conventions, and meetings	40 1,091	544	353	194
41 Interest	41 0			
42 Depreciation, depletion, etc. (attach schedule)	42 4,888	2,108	1,386	1,394
43 Other expenses not covered above (itemize): a Consultant	43a 304,095	304,095	0	0
b Material development & production	43b 27,162	27,162	0	0
c Hotel	43c 19,393	19,080	0	313
Professional fees	43d 21,831	19,057	1,527	1,247
e Meals & entertainment	43e 389	288	80	21
f Other expenses - see attached	43f 40,366	33,288	3,255	3,823
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 828,906	705,427	55,850	67,629

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 \$ 0; (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 attached

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 Leadership - see attached	(Grants and allocations \$)	614,353
b Advocacy - see attached	(Grants and allocations \$)	89,046
c Human Rights - see attached	(Grants and allocations \$)	2,028
e Other program services (attach schedule)	(Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		705,427

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

		(A)		(B)	
		Beginning of year		End of year	
<i>Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.</i>					
Assets	45 Cash—non-interest-bearing		56,005	45	183,769
	46 Savings and temporary cash investments		130,855	46	432,338
	47 a Accounts receivable	47a	285		
	b Less: allowance for doubtful accounts	47b	0	47c	285
	48 a Pledges receivable	48a	0		
	b Less: allowance for doubtful accounts	48b	0	48c	0
	49 Grants receivable		313,582	49	198,863
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a Other notes and loans receivable (attach schedule)	51a	0		
	b Less: allowance for doubtful accounts	51b	0	51c	0
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges		2,830	53	3,195
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0
	55 a Investments—land, buildings, and equipment: basis	55a	0		
	b Less: accumulated depreciation (attach schedule)	55b	0	55c	0
	56 Investments—other (attach schedule)		0	56	0
	57 a Land, buildings, and equipment: basis	57a	21,067		
	b Less: accumulated depreciation (attach schedule)	57b	15,027	57c	6,040
58 Other assets (describe _____)		0	58	0	
59 Total assets (add lines 45 through 58) (must equal line 74)		508,925	59	824,490	
Liabilities	60 Accounts payable and accrued expenses		7,861	60	9,057
	61 Grants payable		57,682	61	80,450
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b Mortgages and other notes payable (attach schedule)		0	64b	0
	65 Other liabilities (describe _____)		0	65	0
66 Total liabilities (add lines 60 through 65)		65,543	66	89,507	
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		71,508	67	212,971
	68 Temporarily restricted		371,874	68	522,012
	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)		443,382	73	734,983	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		508,925	74	824,490	

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.)

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

a	Total revenue, gains, and other support per audited financial statements	a	1,120,507
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	0
c	Line a minus line b	c	1,120,507
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	0
	Total revenue per line 12, Form 990 (line c plus line d)	e	1,120,507

a	Total expenses and losses per audited financial statements	a	828,906
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	0
c	Line a minus line b	c	828,906
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	0
e	Total expenses per line 17, Form 990 (line c plus line d)	e	828,906

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) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name <u>Mahnaz Afkhami</u> Str <u>3101 Cummings Ln.</u> City <u>Chevy Chase</u> ST <u>MD</u> ZIP <u>20815</u>	Title <u>President</u> Hr/WK <u>40 hours</u>	83,124	8,258	0
Name (See Attached) Str ----- City ST ZIP -----	Title ----- Hr/WK -----			
Name ----- Str ----- City ST ZIP -----	Title ----- Hr/WK -----			
Name ----- Str ----- City ST ZIP -----	Title ----- Hr/WK -----			
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Name ----- Str ----- City ST ZIP -----	Title ----- Hr/WK -----			
Name ----- Str ----- City ST ZIP -----	Title ----- Hr/WK -----			

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see page 28 of the instructions.

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
	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
78 a	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	N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	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 _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct and indirect political expenditures. See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	X
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?	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	N/A
83 a	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?	83b	X
84 a	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?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
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	
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	0
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	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?	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
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0 ; section 4912 <input type="checkbox"/> 0 ; section 4955 <input type="checkbox"/> 0		
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
90 a	List the states with which a copy of this return is filed		MD
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	5
91	The books are in care of Name WLP Telephone no. (301) 654-2774 Located at 4343 Montgomery Ave., #201 City Bethesda ST MD ZIP + 4 20814		
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 page 33 of 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) Exclusion code	(D) Amount	
93 Program service revenue:					
a Sales of books					454
b Sales of manuals and videos					5,773
c Travel reimbursement					8,826
d Others					219
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	994	
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		994	15,272
Total (add line 104, columns (B), (D), and (E))					16,266

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).
93a,b,c,d	Represents income from sale of leadership training materials in nine languages & women's rights books. These are related to WLP's exempt activities under the leadership, advocacy and human rights programs.

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	%		0	0
	%		0	0
	%		0	0
	%		0	0

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).

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

Please Sign Here

Signature of officer: MAHNAZ AFKHAMI, PRESIDENT & CEO Date: 5/11/2005

Preparer's Use Only

Preparer's signature: Arlo A. Buntua Date: 5/10/2005 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): P00057771

Firm's name (or yours if self-employed), address, and ZIP + 4: Buntua & Company
450 West Broad St., Suite 120, Falls Church, VA 22046

EIN: 54-2025099 Phone no: 703-534-8500