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Return of Organization Exempt from Income Tax

2004

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

Department of the Treasury Internal Revenue Service

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

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

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: AMERICAN BIRD CONSERVANCY. D Employer identification number: 52-1501259. E Telephone number: (540) 253-5780. F Accounting method: Accrual.

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

G Web site: www.abcbirds.org

J Organization type (check only one): 501(c) 3

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. 3,818,718.

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

Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows and 4 columns (a, b, c, d). Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less: direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management or general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

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 (att sch) (cash \$ 839,522. non-cash \$ _____)	22	839,522.	839,522.		
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	520,153.	404,098.	61,070.	54,985.
26 Other salaries and wages	26	746,743.	580,133.	87,673.	78,937.
27 Pension plan contributions	27				
28 Other employee benefits	28	134,683.	106,343.	13,870.	14,470.
29 Payroll taxes	29	94,030.	74,245.	9,683.	10,102.
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	24,510.	20,255.	2,239.	2,016.
34 Telephone	34	25,946.	20,887.	2,662.	2,397.
35 Postage and shipping	35	66,892.	26,098.	10,670.	30,124.
36 Occupancy	36	149,624.	116,241.	17,567.	15,816.
37 Equipment rental and maintenance	37				
38 Printing and publications	38	201,652.	109,106.	6,952.	85,594.
39 Travel	39	123,055.	107,235.	5,326.	10,494.
40 Conferences, conventions, and meetings	40	13,198.	8,008.	3,309.	1,881.
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	13,420.	10,425.	1,576.	1,419.
43 Other expenses not covered above (itemize):					
a PROFESSIONAL FEES	43a	463,496.	433,601.	17,595.	12,300.
b INSURANCE	43b	8,818.	6,851.	1,035.	932.
c BANK CHARGES	43c	11,807.	9,173.	1,386.	1,248.
d OFFICE EQUIPMENT	43d	27,729.	10,892.	12,016.	4,821.
e See Other Expenses Stmt	43e	28,910.	22,527.	596.	5,787.
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	3,494,188.	2,905,640.	255,225.	333,323.

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 \$ _____

Statement of Program Service Accomplishments

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) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)

Program Service Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)

a PROMOTE THE CONSERVATION OF BIRDS IN THE U.S. AND THE AMERICAS THROUGH PUBLIC INFORMATION AND LIASON WITH GOVERNMENT AGENCIES AND OTHER CONSERVATION ORGANIZATIONS. (Grants and allocations \$ 0.)	2,905,640.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services. (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,905,640.

Balance Sheets (See 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	501.	45	501.	
	46 Savings and temporary cash investments	1,036,220.	46	1,164,304.	
	47 a Accounts receivable	20,955.			
	b Less: allowance for doubtful accounts		47 b		
			11,968.	47 c	20,955.
	48 a Pledges receivable				
	b Less: allowance for doubtful accounts			48 c	
	49 Grants receivable	575,253.	49	698,547.	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51 a Other notes & loans receivable (attach sch)				
	b Less: allowance for doubtful accounts			51 c	
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges	14,361.	53	22,238.	
	54 Investments — securities (attach schedule) . . L-54 . Stmt <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	529,590.	54	595,112.	
	55 a Investments — land, buildings, & equipment: basis				
	b Less: accumulated depreciation (attach schedule)			55 c	
	56 Investments — other (attach schedule)		56		
	57 a Land, buildings, and equipment: basis	136,307.			
	b Less: accumulated depreciation (attach schedule) L-57. Stmt	95,355.	23,784.	57 c	40,952.
58 Other assets (describe <input type="checkbox"/>)		58			
59 Total assets (add lines 45 through 58) (must equal line 74)	2,191,677.	59	2,542,609.		
LIABILITIES	60 Accounts payable and accrued expenses	178,460.	60	149,827.	
	61 Grants payable		61		
	62 Deferred revenue	3,701.	62	2,000.	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64 a Tax-exempt bond liabilities (attach schedule)		64 a		
	b Mortgages and other notes payable (attach schedule)		64 b		
	65 Other liabilities (describe <input type="checkbox"/>)		65		
	66 Total liabilities (add lines 60 through 65)	182,161.	66	151,827.	
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	1,510,878.	67	1,619,718.	
	68 Temporarily restricted	498,638.	68	771,064.	
	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)	2,009,516.	73	2,390,782.	
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	2,191,677.	74	2,542,609.	

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

BAA

Other Information (See 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		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?		X
81a	b If 'Yes,' enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions 81a 0.		
81b	b Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A	
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
85c	c Dues, assessments, and similar amounts from members	N/A	
85d	d Section 162(e) lobbying and political expenditures	N/A	
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	N/A	
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e).	N/A	
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86a	86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	N/A	
86b	b Gross receipts, included on line 12, for public use of club facilities	N/A	
87a	87 501(c)(12) organizations. Enter: a Gross income from members or shareholders.	N/A	
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	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
89a	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	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
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.		
90a	90a List the states with which a copy of this return is filed ▶ SEE ATTACHED		
90b	b Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		25
91	91 The books are in care of ▶ AMERICAN BIRD CONSERVANCY Telephone number ▶ (540) 253-5780 Located at ▶ P.O. BOX 249, THE PLAINS VA ZIP + 4 ▶ 20198		
92	92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		

Part VII Analysis of Income-Producing Activities (See 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 PUBLICATION SALES					8,238.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	15,951.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	48,209.	
98 Net rental income or (loss) from pers prop					
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 MISCELLANEOUS					14,383.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				64,160.	22,621.
105 Total (add line 104, columns (B), (D), and (E))					86,781.

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 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	EDUCATED MEMBERS ABOUT BIRD CONSERVATION ISSUES THROUGH VARIOUS PUBLICATIONS.
103b	ACTIVITIES RELATED TO THE EXEMPT PURPOSE OF THE ORGANIZATION.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

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

Signature of officer: George H. Fenwick Date: 27 May 05

Type or print name and title: GEORGE H. FENWICK, PRESIDENT

Paid Preparer's Use Only

Preparer's signature: Roller Date: 5/27/05 Check if self-employed:

Firm's name (or yours if self-employed): Lane & Company, CPA's Preparer's SSN or PTIN (See General Instruction W)

address, and ZIP + 4: 1920 N Street NW, Suite 725 EIN:

Washington DC 20036 Phone no.

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under
Section 501(c)(3)

OMB No. 1545-0047

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

2004

Supplementary Information — (See separate instructions.)

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

Department of the Treasury
Internal Revenue Service

Name of the organization

AMERICAN BIRD CONSERVANCY

Employer identification number

52-1501259

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
JANE FITZGERALD				
P.O. BOX 249, THE PLAINS, VA	BCR COORDINATOR 40	55,691.	0.	0.
PATRICIA BRIGHT				
P.O. BOX 249, THE PLAINS, VA	DIR. PESTICIDES AND BIRDS 40	54,997.	0.	0.

Total number of other employees paid over \$50,000 ▶	None			

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶	None	

Statements About Activities (See instructions.)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1 through 4b regarding lobbying, property, and grants.

Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- List of reasons for non-private foundation status, including boxes for church, school, hospital, government unit, medical research, college, public support, community trust, and investment income.

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

Table with two columns: (a) Name(s) of supported organization(s) and (b) Line number from above.

14 An organization organized and operated to test for public safety. Section 509(a)(4) (See instructions.)

Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,829,826.	2,087,129.	2,129,470.	1,363,502.	8,409,927.
16 Membership fees received					
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	54,411.	64,749.	60,796.	10,000.	189,956.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	10,099.	12,786.	26,436.	29,830.	79,151.
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. See L-22 Stmt.	5,724.	16,578.	0.	0.	22,302.
23 Total of lines 15 through 22.	2,900,060.	2,181,242.	2,216,702.	1,403,332.	8,701,336.
24 Line 23 minus line 17.	2,845,649.	2,116,493.	2,155,906.	1,393,332.	8,511,380.
25 Enter 1% of line 23.	29,001.	21,812.	22,167.	14,033.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 170,228.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 1,045,081.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 8,511,380.
d Add: Amounts from column (e) for lines: 18 79,151. 19 _____					26d 1,146,534.
22 22,302. 26b 1,045,081.					
e Public support (line 26c minus line 26d total)					26e 7,364,846.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).					26f 86.53 %
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: (2003) _____ (2002) _____ (2001) _____ (2000) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2003) _____ (2002) _____ (2001) _____ (2000) _____					
c Add. Amounts from column (e) for lines: 15 _____ 16 _____					27c _____
17 _____ 20 _____ 21 _____					
d Add: Line 27a total and line 27b total					27d _____
e Public support (line 27c total minus line 27d total).					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Private School Questionnaire (See 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?		
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?		
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.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32 a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32 b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32 c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32 d	
	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?	33 a	
b	Admissions policies?	33 b	
c	Employment of faculty or administrative staff?	33 c	
d	Scholarships or other financial assistance?	33 d	
e	Educational policies?	33 e	
f	Use of facilities?	33 f	
g	Athletic programs?	33 g	
h	Other extracurricular activities?	33 h	
	If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement.) ----- ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34 a	
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.	34 b	
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	

Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked 'a' and 'limited control' provisions apply.

Limits on Lobbying Expenditures		(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 —		
	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	41	
	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.)

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

Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See 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:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (include compensation in expenses reported on lines c through h.)	X		
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes.		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		13,000.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h.)			13,000.

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

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i)	Cash		X
(ii)	Other assets		X
b Other transactions:			
(i)	Sales or exchanges of assets with a noncharitable exempt organization		X
(ii)	Purchases of assets from a noncharitable exempt organization		X
(iii)	Rental of facilities, equipment, or other assets		X
(iv)	Reimbursement arrangements		X
(v)	Loans or loan guarantees		X
(vi)	Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If 'Yes,' complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

Other expenses not covered above (itemize):	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
MISCELLANEOUS	10,165.	9,265.	381.	519.
LICENSES & PERMITS	9,631.	4,955.	215.	4,461.
ADVERTISING	9,114.	8,307.	0.	807.
Total	28,910.	22,527.	596.	5,787.

Form 990, Page 3, Part IV, Line 54

Investments - Securities Statement

Line 54 – Investments - Securities:	Beginning of Year	End of Year
STOCK INDEX FUND	529,590.	595,112.
Total	529,590.	595,112.

Form 990, Page 3, Part IV, Lines 57a & 57b

Land, Buildings and Equipment Statement

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
OFFICE EQUIPMENT	136,307.	95,355.	40,952.
Total	136,307.	95,355.	40,952.

Schedule A, Part IV-A, Line 22

Other Income

Description	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
MISCELLANEOUS INCOME	5,724.	16,578.	0.	0.	22,302.
Total	5,724.	16,578.	0.	0.	22,302.

Supporting Statement of:

Form 990 p 1/Line 20

Description	Amount
Unrealized Loss on Investments	56,736.
Total	<u>56,736.</u>

American Bird Conservancy
Grants Awarded
Form 990, Page 2, Line 22
December 31, 2004

EIN #52-1501259

<u>Project</u>	<u>Donee</u>	<u>Amount</u>	<u>Relationship to Organization</u>
Support of the Titicaca Flightless Grebe project	Asociacion Armonia BOLIVIA	\$1,950	None
Conservation assessment of extant habitat for the Bolivian Spinetail	Asociacion Armonia BOLIVIA	\$5,800	None
Conservation of the <i>Polytepis</i> forests	Asociacion Ecosistemas Andinas PERU	\$59,724	None
Querques and Aves - Oak Woodlands and Birds	SalvaNatura EL SALVADOR	\$13,963	None
ReCovering Paradise	Asociacion Calidris COLOMBIA	\$11,407	None
Protection of the White-winged Guan	Asociacion Naymlap PERU	\$13,500	None
Protection of the White-winged Guan	Asociacion Cracidae Peru PERU	\$10,000	None
Education outreach for protected areas in the Yucatan for bird conservation in Mexico.	Barbara M. de Montes MEXICO	\$1,891	None
Protection of the Blue-billed Curasow	Fundacion ProAves Colombia COLOMBIA	\$14,200	None
For Seabird Conference Sponsorship	Grupo Uruguayo Para el Estudio y Conservacion e las Aves URUGUAY	\$1,500	None
For support of conservation at Boa Nova and Murici, Brazil	BirdLife International BRAZIL	\$5,000	None
Conservation of the Yellow-eared Parrot	Fundacion ProAves Colombia COLOMBIA	\$1,000	None
Conservation and recovery efforts for parrot species in Colombia	Fundacion ProAves Colombia COLOMBIA	\$14,000	None
Harpy Eagle Education Project	Rainforest Expeditions PERU	\$139	None
Support of bird conservation in Ecuador	Fundacion Jocotoco ECUADOR	\$388,191	None
Conservation at El Chorogo, Panama	Panama Audubon AUDUBON	\$31,105	None
Protection of the Juan Fernandez Firecrown	Juan Fernandez Islands Cons. Seattle, WA	\$5,000	None
Conserving Shorebird habitat in Western Mexico	ProNatura, AC MEXICO	\$59,000	None

American Bird Conservancy
 Grants Awarded
 Form 990, Page 2, Line 22
 December 31, 2004

EIN #52-1501259

<u>Project</u>	<u>Donee</u>	<u>Amount</u>	<u>Relationship to Organization</u>
Support of conservation efforts for the Honduran Emerald	Ricardo Fito Steiner HONDURAS	\$7,800	None
Land acquisition and bird conservation at the Mindo Cloud Forest	Mindo Cloud Forest Foundation ECUADOR	\$20,135	None
Important Bird Areas books	Seccion Mexicana MEXICO	\$279	None
Developing a management plan for Guadalupe Island	Grupo de Ecologia y Conservacion de Islas Guadalupe Island MEXICO	\$5,000	None
ReCovering Paradise	Fundacion UNA COSTA RICA	\$20,640	None
ReCovering Paradise	GAIA NICARAUGA	\$29,887	None
ReCovering Paradise	CATIE COSTA RICA	\$13,541	None
Querques and Aves - oak woodlands and birds	Fundacion Defensores de la Naturaleza GUATEMALA	\$31,717	None
For research on the Socorro Dove	California State University Sacramento, CA	\$2,000	None
Support for the conservation of the Red Siskin	Conservation International GUYANA	\$2,300	None
For conservation of the Galapagos Petrel	Charles Darwin Foundation ECUADOR	\$4,680	None
Status, distribution, and threats to the Cozumel Thrasher	Villanova University PA	\$2,500	None
Oak Woodland Education Materials for landowners	Wolfree, Inc. - OR	\$2,425	None
Protection of birds of the sage-steppe ecosystem	Western Watersheds Project Hailey, ID	\$25,000	None
Support of environmental workshop	Pacific Environmental Planning Honolulu, HI	\$34,248	None
	TOTAL	\$839,522	

AMERICAN BIRD CONSERVANCY
PRIMARY EXEMPT PURPOSE
2004 FORM 990, Page 2, PART III

#52-1501259

Primary Exempt Purpose:

American Bird Conservancy (ABC) is a nonprofit membership organization dedicated to the protection of wild birds and their habitats throughout the Americas. ABC leads several conservation programs, coordinates collaborative approaches between bird conservation groups, enhances communication between groups, and provides a clear and impartial picture about avian conservation to the public.

**American Bird Conservancy
 Directors, Officers, Trustees, and Key Employees
 2004 Form 990, Page 4, Part V**

EIN #52-1501259

Name and Address	Title	Avg. hrs. per week	Compensation	Contributions to Benefit Plans	Expense Account
George Fenwick The Plains, VA 20198	President	40	95,940	-	-
Gerald Winegrad The Plains, VA 20198	Vice-President	40	80,003	-	-
David Pashley The Plains, VA 20198	Vice-President	40	78,312	-	-
Robert Ridgely The Plains, VA 20198	Vice-President	40	75,000	-	-
Mike Parr The Plains, VA 20198	Vice-President	40	66,829	-	-
Merrie Morrison The Plains, VA 20198	Vice-President	40	63,648	-	-
George Wallace The Plains, VA 20198	Vice-President	40	60,421	-	-
Kenneth Berlin The Plains, VA 20198	Chair	As needed	-	-	-
Allen J. Model The Plains, VA 20198	Vice-Chair	As needed	-	-	-
Donald R. Dann The Plains, VA 20198	Treasurer	As needed	-	-	-
Susan Kent The Plains, VA 20198	Secretary	As needed	-	-	-
Roger S. Ballentine The Plains, VA 20198	Director	As needed	-	-	-
James E. Brumm The Plains, VA 20198	Director	As needed	-	-	-
John Day The Plains, VA 20198	Director	As needed	-	-	-
Victor Emanuel The Plains, VA 20198	Director	As needed	-	-	-

**American Bird Conservancy
Directors, Officers, Trustees, and Key Employees
2004 Form 990, Page 4, Part V**

EIN #52-1501259

Name and Address	Title	Avg. hrs. per week	Compensation	Contributions to Benefit Plans	Expense Account
Paul E. Hagen The Plains, VA 20198	Director	As needed	-	-	-
James Kushlan The Plains, VA 20198	Director	As needed	-	-	-
Nancy Mackinnon The Plains, VA 20198	Director	As needed	-	-	-
Walter Matia The Plains, VA 20198	Director	As needed	-	-	-
John Mitchell The Plains, VA 20198	Director	As needed	-	-	-
James D. Range The Plains, VA 20198	Director	As needed	-	-	-
Byron Swift The Plains, VA 20198	Director	As needed	-	-	-
Marc Weinberger The Plains, VA 20198	Director	As needed	-	-	-
Nancy Weiss The Plains, VA 20198	Director	As needed	-	-	-
David S. Wilcove The Plains, VA 20198	Director	As needed	-	-	-
Stuart White The Plains, VA 20198	Director	As needed	-	-	-

AMERICAN BIRD CONSERVANCY
LIST OF STATES WITH WHICH A COPY OF THE 990 IS FILED
2004 FEDERAL FORM 990
PAGE 5, LINE 90a

#52-1501259

Alabama
Alaska
Arizona
Arkansas
California
Connecticut
District of Columbia
Florida
Georgia
Illinois
Kansas
Kentucky
Maine
Maryland
Massachusetts
Michigan
Minnesota
Mississippi
New Hampshire
New Jersey
New Mexico
New York
North Carolina
Ohio
Oklahoma
Oregon
Pennsylvania
Rhode Island
South Carolina
Tennessee
Utah
Virginia
Washington
West Virginia
Wisconsin