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# TAX RETURN FILING INSTRUCTIONS

FORM 990

**FOR THE YEAR ENDING**  
**DECEMBER 31, 2007**

<b>Prepared for</b>	SPINA BIFIDA ASSOCIATION OF AMERICA 4590 MACARTHUR BOULEVARD, N.W. NO. 250 WASHINGTON, DC 20007
<b>Prepared by</b>	GELMAN, ROSENBERG & FREEDMAN 4550 MONTGOMERY AVE., SUITE 650 NORTH BETHESDA, MARYLAND 20814-2930
<b>Amount due or refund</b>	NOT APPLICABLE
<b>Make check payable to</b>	NOT APPLICABLE
<b>Mail tax return and check (if applicable) to</b>	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
<b>Return must be mailed on or before</b>	AUGUST 15, 2008
<b>Special Instructions</b>	THE RETURN SHOULD BE SIGNED AND DATED.  PLEASE SIGN AND DATE THE ADDITIONAL COPY OF FORM 990 AND MAIL IT IN THE ENCLOSED ENVELOPE TO THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE.

**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)

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 2007 calendar year, or tax year beginning

and ending

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p><b>C</b> Name of organization <b>SPINA BIFIDA ASSOCIATION OF AMERICA</b></p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>4590 MACARTHUR BOULEVARD, N.W.</b> <b>250</b></p> <p>City or town, state or country, and ZIP + 4 <b>WASHINGTON, DC 20007</b></p>	<p><b>D</b> Employer identification number <b>58-1342181</b></p> <p><b>E</b> Telephone number <b>800-621-3141</b></p> <p><b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

Hand 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

**G** Website: ▶ **WWW.SBAA.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.

**I** Group Exemption Number ▶ **N/A**

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **3,314,832.**

**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**

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received:				
		<b>a</b>	Contributions to donor advised funds	<b>1a</b>		
		<b>b</b>	Direct public support (not included on line 1a)	<b>1b</b>	<b>866,498.</b>	
		<b>c</b>	Indirect public support (not included on line 1a)	<b>1c</b>	<b>96,746.</b>	
		<b>d</b>	Government contributions (grants) (not included on line 1a)	<b>1d</b>	<b>1,625,000.</b>	
		<b>e</b>	<b>Total</b> (add lines 1a through 1d) (cash \$ <b>2,588,244.</b> noncash \$ )	<b>1e</b>	<b>2,588,244.</b>	
		<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>423,390.</b>	
		<b>3</b>	Membership dues and assessments	<b>3</b>	<b>90,585.</b>	
		<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>		
		<b>5</b>	Dividends and interest from securities	<b>5</b>	<b>15,379.</b>	
		<b>6a</b>	Gross rents	<b>6a</b>		
		<b>6b</b>	Less: rental expenses	<b>6b</b>		
	<b>6c</b>	Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>			
	<b>7</b>	Other investment income (describe )	<b>7</b>			
	<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	<b>8b</b>	Less: cost or other basis and sales expenses	<b>8b</b>			
	<b>8c</b>	Gain or (loss) (attach schedule)	<b>8c</b>			
	<b>8d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)	<b>8d</b>			
	<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	<b>9a</b>	Gross revenue (not including \$ <b>230,339.</b> of contributions reported on line 1b)	<b>9a</b>	<b>165,450.</b>		
	<b>9b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>	<b>299,564.</b>		
	<b>9c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9c</b>	<b>SEE STATEMENT 2</b>	<b>-134,114.</b>	
	<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>			
	<b>10b</b>	Less: cost of goods sold	<b>10b</b>			
	<b>10c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	<b>10c</b>			
	<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>	<b>31,784.</b>		
	<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>12</b>	<b>3,015,268.</b>		
<b>Expenses</b>	<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	<b>2,113,262.</b>		
	<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	<b>338,901.</b>		
	<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>	<b>276,782.</b>		
	<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b>	<b>Total expenses.</b> Add lines 16 and 44, column (A)	<b>17</b>	<b>2,728,945.</b>		
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12	<b>18</b>	<b>286,323.</b>		
	<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>1,886,889.</b>		
	<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>SEE STATEMENT 3</b>	<b>10,182.</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	<b>21</b>	<b>2,183,394.</b>		

**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.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>			<b>STATEMENT 5</b>	
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ <u>181115</u> . noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>	181,115.	181,115.		
<b>23</b> Specific assistance to individuals (attach schedule)				
<b>24</b> Benefits paid to or for members (attach schedule)				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	199,213.	173,316.	19,922.	5,975.
<b>25b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
<b>25c</b> 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)				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c		0.	0.	0.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c				
<b>28</b> Employee benefits not included on lines 25a - 27				
<b>29</b> Payroll taxes				
<b>30</b> Professional fundraising fees				
<b>31</b> Accounting fees	20,969.	17,149.	2,833.	987.
<b>32</b> Legal fees				
<b>33</b> Supplies	52,304.	19,866.	8,105.	24,333.
<b>34</b> Telephone	21,777.	19,061.	1,973.	743.
<b>35</b> Postage and shipping	54,657.	30,828.	2,287.	21,542.
<b>36</b> Occupancy	55,406.	36,571.	18,835.	
<b>37</b> Equipment rental and maintenance	624.		624.	
<b>38</b> Printing and publications	215,306.	184,787.	1,563.	28,956.
<b>39</b> Travel	130,045.	120,414.	5,587.	4,044.
<b>40</b> Conferences, conventions, and meetings	102,549.	95,357.	7,192.	
<b>41</b> Interest				
<b>42</b> Depreciation, depletion, etc. (attach schedule)	8,534.		8,534.	
<b>43</b> Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g <b>SEE STATEMENT 4</b>	1,686,446.	1,234,798.	261,446.	190,202.
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	2,728,945.	2,113,262.	338,901.	276,782.

**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

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? ► <b>SEE STATEMENT 10</b>	<b>Program Service Expenses</b> (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.)	
<b>a</b> <b>SEE STATEMENT 6</b>	
(Grants and allocations \$ <b>56,500.</b> ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	<b>976,921.</b>
<b>b</b> <b>SEE STATEMENT 7</b>	
(Grants and allocations \$ <b>65,415.</b> ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	<b>587,991.</b>
<b>c</b> <b>SEE STATEMENT 8</b>	
(Grants and allocations \$ <b>200.</b> ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	<b>204,503.</b>
<b>d</b> <b>SEE STATEMENT 9</b>	
(Grants and allocations \$ <b>59,000.</b> ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	<b>219,722.</b>
<b>e</b> Other program services (attach schedule) <b>SEE STATEMENT 11</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	<b>124,125.</b>
<b>f</b> <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ►	<b>2,113,262.</b>

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 .....	530,058.	374,341.
	46 Savings and temporary cash investments .....	179,438.	205,445.
	47 a Accounts receivable .....	30,000.	
	b Less: allowance for doubtful accounts .....		30,000.
	48 a Pledges receivable .....		
	b Less: allowance for doubtful accounts .....		
	49 Grants receivable .....	925,000.	1,350,309.
	50 a Receivables from current and former officers, directors, trustees, and key employees .....		
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....		
	51 a Other notes and loans receivable .....		
	b Less: allowance for doubtful accounts .....		
	52 Inventories for sale or use .....	7,277.	7,277.
	53 Prepaid expenses and deferred charges .....	25,528.	31,127.
	54 a Investments - publicly-traded securities <b>STMT 13</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV .....	272,065.	265,250.
	b Investments - other securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV .....		
	55 a Investments - land, buildings, and equipment: basis <b>STMT 12</b> .....		
	b Less: accumulated depreciation .....		
	56 Investments - other .....		
	57 a Land, buildings, and equipment: basis <b>STMT 14</b> .....	146,817.	
	b Less: accumulated depreciation <b>STMT 14</b> .....	107,822.	38,995.
58 Other assets, including program-related investments (describe <b>SEE STATEMENT 15</b> ) .....	125.	13,485.	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 .....	1,997,788.	2,316,229.	
Liabilities	60 Accounts payable and accrued expenses .....	63,203.	101,396.
	61 Grants payable .....		
	62 Deferred revenue .....	47,696.	31,439.
	63 Loans from officers, directors, trustees, and key employees .....		
	64 a Tax-exempt bond liabilities .....		
	b Mortgages and other notes payable .....		
	65 Other liabilities (describe <b>0.</b> ) .....	0.	0.
66 <b>Total liabilities.</b> Add lines 60 through 65 .....	110,899.	132,835.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted .....	1,003,428.	634,463.
	68 Temporarily restricted .....	873,461.	1,538,931.
	69 Permanently restricted .....	10,000.	10,000.
	<b>Organizations that do not follow SFAS 117, check here</b> <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 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) .....	1,886,889.	2,183,394.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 .....	1,997,788.	2,316,229.





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?	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	113,613.
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 <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	N/A
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). Were substantially all dues nondeductible by members?	85a	N/A
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
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
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	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
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 a	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	88a	X
b	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	88b	X
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.		
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	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.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	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?	89g	X
90 a	List the states with which a copy of this return is filed		SEE STATEMENT 21
b	Number of employees employed in the pay period that includes March 12, 2007	90b	0
91 a	The books are in care of		THE ORGANIZATION Telephone no. 800-621-3141
	Located at		4950 MACARTHUR BOULEVARD, N.W., #250, WASHINGTON ZIP + 4 20007
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	91b	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		N/A

**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c    
 If "Yes," enter the name of the foreign country 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 CONFERENCES & MEETINGS					371,558.
b PUBLICATIONS	541800	8,189.			43,643.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					90,585.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	15,379.	
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			01	-134,114.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a ROYALTIES			15	1,108.	
b MISCELLANEOUS					30,676.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		8,189.		-117,627.	536,462.
105 Total (add line 104, columns (B), (D), and (E))					427,024.

**Note:** Line 105 plus line 1e, 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 22

**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).

**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). **N/A**

**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.

<b>Yes</b>	<b>No</b>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

**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.

<b>Yes</b>	<b>No</b>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

**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?

<b>Yes</b>	<b>No</b>

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.

<b>Please Sign Here</b>	Signature of officer _____	Date _____	
	Type or print name and title _____		
<b>Paid Preparer's Use Only</b>	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>GELMAN, ROSENBERG &amp; FREEDMAN</b> <b>4550 MONTGOMERY AVE., SUITE 650 NORTH</b> <b>BETHESDA, MARYLAND 20814-2930</b>		Preparer's SSN or PTIN (See Gen. Inst. X) _____ EIN _____ Phone no. <b>(301) 951-9090</b>

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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

**Supplementary Information-(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

**2007**

Name of the organization <b>SPINA BIFIDA ASSOCIATION OF AMERICA</b>	Employer identification number <b>58 1342181</b>
--	---

**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 employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
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
ADMINISTAFF 19001 CRESCENT SPRINGS DRIVE, KINGWOOD, TX 77339	MANAGEMENT FEE	1,142,708.
THINK DESIGN & COMMUNICATIONS 407 N. WASHINGTON STREET, STE. 102, FALLS CHURCH, DRINKER, BIDDLE & REATH 1500 K STREET, NW, WASHINGTON, DC 20005	PRINTING/DESIGN SERVICES	202,756.
QUINN MARKETING & DEVELOPMENT 633 EAST CAPITOL STREET, NE, WASHINGTON, DC 20003	GOVERNMENT RELATIONS	116,133.
ASSOCIATION WORKS P .O. BOX 741325 , DALLAS, TX 75374	FUNDRAISING	75,631.
	TRAINING	63,500.
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	0	

**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 ▶ \$ _____ \$ <u>204,504.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) <u>VI-A, LINE 38B</u> 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.	X	
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property? .....		X
b	Lending of money or other extension of credit? .....		X
c	Furnishing of goods, services, or facilities? .....		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE PART V-A, FORM 990</b> .....	X	
e	Transfer of any part of its income or assets? .....		X
3 a	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.) .....	X	
	<b>SEE STATEMENT 23</b>		
b	Did the organization have a section 403(b) annuity plan for its employees? .....		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 .....		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? .....		X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g .....		X
b	Did the organization make any taxable distributions under section 4966? .....		N/A
c	Did the organization make a distribution to a donor, donor advisor, or related person? .....		N/A
d	Enter the total number of donor advised funds owned at the end of the tax year .....		N/A
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year .....		N/A
f	Enter the total number of separate funds or accounts owned at the end of the 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 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	
<b>Total</b> .....					▶

- 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
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,599,736.	2,271,539.	1,823,892.	1,372,720.	8,067,887.
<b>16</b> Membership fees received	66,424.	90,914.	96,547.	102,258.	356,143.
<b>17</b> 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	498,827.	401,438.	321,467.	272,278.	1,494,010.
<b>18</b> 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	13,162.	10,664.	5,201.	31,754.	60,781.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	8,678.	28,252.	SEE STATEMENT 24 53,031.	13,918.	103,879.
<b>23</b> Total of lines 15 through 22	3,186,827.	2,802,807.	2,300,138.	1,792,928.	10,082,700.
<b>24</b> Line 23 minus line 17	2,688,000.	2,401,369.	1,978,671.	1,520,650.	8,588,690.
<b>25</b> Enter 1% of line 23	31,868.	28,028.	23,001.	17,929.	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24					<b>26a</b> 171,774.
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					<b>26b</b> 255,586.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 8,588,690.
d Add: Amounts from column (e) for lines: 18 60,781. 19 22 103,879. 26b 255,586.					<b>26d</b> 420,246.
e Public support (line 26c minus line 26d total)					<b>26e</b> 8,168,444.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 95.1070%
<b>27 Organizations described on line 12:</b> 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 16 17 20 21					<b>27c</b> N/A
d Add: Line 27a total and line 27b total					<b>27d</b> N/A
e Public support (line 27c total minus line 27d total)					<b>27e</b> N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					<b>27f</b> N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> N/A %

**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.

NONE

**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? .....		
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? .....	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.)			
_____			
_____			
34 a	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? .....	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.			
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)

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations
		<b>N/A</b>	
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>		38,950.
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>		165,554.
<b>38</b> Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>		204,504.
<b>39</b> Other exempt purpose expenditures .....	<b>39</b>		2,522,043.
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>		2,726,547.
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table -			
<b>If the amount on line 40 is -</b>		<b>The lobbying nontaxable amount is -</b>	
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 .....	<b>41</b>	286,327.
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 .....		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>		71,582.
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>		0.
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>		0.

**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
<b>45</b> Lobbying nontaxable amount .....	286,327.	277,572.	268,074.	245,885.	1,077,858.
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					1,616,787.
<b>47</b> Total lobbying expenditures .....	204,504.	153,873.	175,826.	146,620.	680,823.
<b>48</b> Grassroots nontaxable amount .....	71,582.	69,393.	67,019.	61,471.	269,465.
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					404,198.
<b>50</b> Grassroots lobbying expenditures .....	38,950.	30,775.	35,165.	29,324.	134,214.

**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.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
	<b>a</b> Volunteers .....		
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> .) .....			
<b>c</b> Media advertisements .....			
<b>d</b> Mailings to members, legislators, or the public .....			
<b>e</b> Publications, or published or broadcast statements .....			
<b>f</b> Grants to other organizations for lobbying purposes .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
<b>i</b> Total lobbying expenditures (Add lines <b>c</b> through <b>h</b> .) .....			0.

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



Schedule A Identification of Excess Contributions Included on Part IV-A, Line 26b 2007

\*\* Do Not File \*\*
\*\*\* Not Open to Public Inspection \*\*\*

Table with 3 columns: Contributor's Name, Total Contributions, Excess Contributions. Rows include JAMES VADERWEELE ESTATE and SPINA BIFIDA FOUNDATION.

Total Excess Contributions to Schedule A, Line 26b ..... 255,586.

723171/04-27-07

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2007**

Name of organization

SPINA BIFIDA ASSOCIATION OF AMERICA

Employer identification number

58-1342181

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule-see instructions.)

**General Rule-**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ..... ► \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

<b>Name of organization</b>  SPINA BIFIDA ASSOCIATION OF AMERICA	<b>Employer identification number</b>  58-1342181
--	---

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	LISA SUSAN ARICELLI (BEQUEST) C/O ROBERT F GREEN (ADMINISTRATOR) 1475 FRANKLIN AVENUE  GARDEN CITY, NY 11530	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	MANAGEMENT AND GENERAL											
1	FURNITURE AND FIXTURES	VARIABLE	SSL	.000	16	30,242.			30,242.	17,164.		926.
2	EQUIPMENT	VARIABLE	SSL	.000	16	95,363.			95,363.	68,202.		6,541.
3	SOFTWARE	VARIABLE	SSL	.000	16	21,212.			21,212.	13,922.		1,067.
	* 990 PAGE 2 TOTAL											
	MANAGEMENT AND GENERAL					146,817.		0.	146,817.	99,288.	0.	8,534.
	* GRAND TOTAL 990 PAGE											
	2 DEPR					146,817.		0.	146,817.	99,288.	0.	8,534.

## PART V - MANAGEMENT FIRM

THE SPINA BIFIDA ASSOCIATION WORKS TO MEET ITS MISSION TO PROMOTE THE PREVENTION OF SPINA BIFIDA AND TO ENHANCE THE LIVES OF ALL AFFECTED THROUGH EDUCATION, RESEARCH, ADVOCACY AND SERVICES. THE SPINA BIFIDA ASSOCIATION'S STAFF IS COMMITTED TO MEETING THIS MISSION.

THE SPINA BIFIDA ASSOCIATION SEEKS TO ATTRACT THE VERY BEST STAFF, WHO BELIEVE IN THE MISSION OF THE ORGANIZATION AND WHO WORK HARD TO MEET THAT MISSION. IT HAS BEEN THE PRACTICE OF THE SPINA BIFIDA ASSOCIATION TO CONTRACT WITH ADMINISTAFF, INC FOR THE PURPOSES OF PROVIDING THE MOST COMPETITIVE BENEFITS PACKAGE AND TO CARRY OUT THE PAYROLL PROCESS FOR THE ORGANIZATION. THIS IS NOT A NEW CONTRACTUAL ARRANGEMENT BUT RATHER ONE THAT HAS BEEN HELPFUL IN BEING ABLE TO RECRUIT A STRONG STAFF WHO WORK HARD EVERYDAY TO ENSURE THAT THE ORGANIZATION MEETS ITS STATED MISSION. AS A SMALL ORGANIZATION, THE BOARD OF DIRECTORS HAS DETERMINED THAT ENGAGING ADMINISTAFF FREES THE STAFF TO FOCUS ON THE ORGANIZATION'S WORK TO IMPROVE AND PREVENT NEW CASES OF SPINA BIFIDA.

TOTAL FEES PAID TO ADMINISTAFF, INC. DURING FY 2007 ARE REPORTED IN THIS RETURN ON SCHEDULE A, PART II-A. THE PORTION OF THESE FEES ATTRIBUTABLE TO KEY EMPLOYEES IS REPORTED ON THE RETURN IN PART V-A.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)
ANNUAL ROAST	254,234.	230,339.	23,895.	235447.	-211,552.
SILENT AUCTION - ROAST	36,655.		36,655.		36,655.
ANNUAL RAFFLE	104,900.		104,900.	64,117.	40,783.
<b>TOTAL</b>	<b>395,789.</b>	<b>230,339.</b>	<b>165,450.</b>	<b>299564.</b>	<b>-134,114.</b>

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	10,182.
<b>TOTAL TO FORM 990, PART I, LINE 20</b>	<b>10,182.</b>

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
CONSULTANTS	648,763.	498,139.	15,928.	134,696.
OFFICE COSTS	57,031.	17,391.	28,399.	11,241.
SMALL DONATIONS	15,654.	15,000.	654.	
ADMINISTRATION	90,528.	54,726.	33,284.	2,518.
MISCELLANEOUS	1,285.	1,255.		30.
FILING REGISTRATION	3,022.	185.	2,837.	
WEBSITE HOSTING	78,423.	37,744.	40,679.	
PUBLICATIONS AND MATERIALS	2,671.	2,671.		
MANAGEMENT FEES	943,495.	762,113.	139,665.	41,717.
ENTERTAINMENT	921.	921.		
SPECIAL EVENT EXPENSES	-155,347.	-155,347.		
<b>TOTAL TO FORM 990, LN 43</b>	<b>1,686,446.</b>	<b>1,234,798.</b>	<b>261,446.</b>	<b>190,202.</b>

FORM 990

CASH GRANTS AND ALLOCATIONS  
TO OTHERS

STATEMENT 5

CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS

AMOUNT

PLEASE SEE ATTACHED LIST

181,115.

TOTAL INCLUDED ON FORM 990, PART II, LINE 22B

181,115.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 6

DESCRIPTION OF PROGRAM SERVICE ONE

EDUCATION AND RESEARCH: SBAA WORKED ON A RESEARCH CONSENSUS CONFERENCE TO IDENTIFY THE KEY AREAS FOR RESEARCH INTO TREATMENT FOR SPINA BIFIDA. FROM THIS CONFERENCE, A CONSENSUS ON THE NATION'S RESEARCH AGENDA FOR SPINA BIFIDA RESEARCH EMERGED.

SBAA OFFERS A NATIONAL CONFERENCE PROGRAM TO EDUCATE PEOPLE WITH SPINA BIFIDA, THEIR FAMILIES AND HEALTH CARE PROVIDERS ABOUT THE MEDICAL AND PSYCHOSOCIAL COMPLICATIONS OF THIS BIRTH DEFECT. A NATIONAL CAMP FOR KIDS WITH SPINA BIFIDA IS HELD IN CONJUNCTION WITH THE CONFERENCE OFFERING A PLACE FOR KIDS WITH SPINA BIFIDA TO MEET OTHERS WITH THE BIRTH DEFECT. SBAA TRANSLATES THE CURRICULUM FROM THE CONFERENCE FOR THE GENERAL PUBLIC ON ITS WEB SITE AND THROUGH ITS NEWSLETTER.

SBAA PUBLISHES A NATIONAL BI-MONTHLY NEWSLETTER WITH A READERSHIP OF OVER 25,000. IT IS CIRCULATED TO INDIVIDUALS AND CLINICS AND PROVIDES VITAL INFORMATION ABOUT LIVING WITH SPINA BIFIDA AND PROGRAMS TO REACH OUT TO THE COMMUNITY TO PREVENT SPINA BIFIDA.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A	56,500.	976,921.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 7

DESCRIPTION OF PROGRAM SERVICE TWO

MEMBER SERVICES/CHAPTER DEVELOPMENT: PROMOTING THE GROWTH AND PROSPERITY OF THE AFFILIATED CHAPTERS AND SUPPORT GROUPS IN 29 STATES THROUGH THE TECHNICAL ASSISTANCE, COMMUNICATION AND PROGRAMMATIC RESOURCES, GRANTS AND ORGANIZATIONAL CAPACITY BUILDING.

.

	<u>GRANTS</u>	<u>EXPENSES</u>
TO FORM 990, PART III, LINE B	65,415.	587,991.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 8

DESCRIPTION OF PROGRAM SERVICE THREE

GOVERNMENT RELATIONS: MONITOR FEDERAL LEGISLATION, DETERMINE NATIONAL LEGISLATIVE PRIORITIES FOR THE ORGANIZATION AND ITS CONSTITUENCY, DEVELOP COMPREHENSIVE POSITION STATEMENTS WHICH FOCUS ON THE UNIQUE NEEDS OF PERSONS WITH SPINA BIFIDA, AND WORK ON COMMON ISSUES WITH OTHER NATIONAL DISABILITY ORGANIZATIONS IN ORDER TO IMPROVE THE LIVES OF PERSONS WITH SPINA BIFIDA.

TO FORM 990, PART III, LINE C

GRANTS	EXPENSES
200.	204,503.

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 9

DESCRIPTION OF PROGRAM SERVICE FOUR

RESEARCH: THE SPINA BIFIDA ASSOCIATION'S YOUNG INVESTIGATOR'S RESEARCH PROGRAM IS INTENDED TO AWARD GRANTS FOR CUTTING EDGE RESEARCH IN SPINA BIFIDA AND HYDROCEPHALUS. THE AIM OF THE PROGRAM IS TO ENCOURAGE SCIENTISTS EARLY IN THEIR CAREERS TO DEVELOP RESEARCH DEDICATED TO FIELD OF SPINA BIFIDA. OUR RESEARCH GOALS ARE:

- UNDERSTAND THE BASIC MECHANISMS OF SPINA BIFIDA
- DEVELOP THERAPEUTIC APPROACHES TO IMPROVE QUALITY OF LIFE
- UNDERSTAND THE BEHAVIORAL AND PSYCHOLOGICAL ASPECTS OF SPINA BIFIDA
- ENCOURAGE PROFESSIONAL DEVELOPMENT OF SCIENTISTS AND CLINICIANS
- REACH SCIENTISTS EARLY IN THEIR CAREERS.

THE SPINA BIFIDA RESEARCH PROGRAM STIMULATES SPINA BIFIDA RESEARCH BY PROVIDING FUNDING FOR INVESTIGATORS AT \$25,000-40,000 FOR ONE YEAR. THE GRANTS SUPPORTING BIOLOGICAL OR BEHAVIORAL RESEARCH WILL ADVANCE THE UNDERSTANDING, TREATMENT AND PREVENTION OF SPINA BIFIDA.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE D	59,000.	219,722.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 10  
PART III

EXPLANATION

TO PROVIDE INFORMATION RELATED TO THE BIRTH DEFECT OF SPINA BIFIDA, INCLUDING PROGRESS IN THE AREAS OF MEDICINE, EDUCATION, LEGISLATION AND FINANCIAL SUPPORT; TO HELP FUND RESEARCH INTO THE CAUSES, EFFECTS AND TREATMENT OF SPINA BIFIDA; TO ENCOURAGE THE TRAINING OF PROFESSIONALS INVOLVED IN THE TREATMENT.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 11

DESCRIPTION OF OTHER PROGRAM SERVICES	GRANTS AND ALLOCATIONS	EXPENSES
INFORMATION AND REFERRAL	0.	124,125.
TOTAL TO FORM 990, PART III, LINE E		124,125.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 12

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
EQUITY SECURITIES	FMV	96,704.			96,704.
BONDS	FMV		17,688.		17,688.
TO FORM 990, LINE 54A, COL B		96,704.	17,688.		114,392.

FORM 990 GOVERNMENT SECURITIES STATEMENT 13

DESCRIPTION	COST/FMV	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
U.S. TREASURY NOTES	FMV	150,858.		150,858.
TOTAL TO FORM 990, LINE 54A, COL B		150,858.		150,858.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 14

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND FIXTURES	30,242.	18,090.	12,152.
EQUIPMENT	95,363.	74,743.	20,620.
SOFTWARE	21,212.	14,989.	6,223.
TOTAL TO FORM 990, PART IV, LN 57	146,817.	107,822.	38,995.

FORM 990 OTHER ASSETS STATEMENT 15

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
DEPOSITS DUE FROM RELATED PARTIES	125.	13,485.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	125.	13,485.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 16

DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSES NETTED AGAINST INCOME ON FORM 990	155,347.
TOTAL TO FORM 990, PART IV-A	155,347.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 17

DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSES NETTED AGAINST INCOME ON FORM 990	155,347.
TOTAL TO FORM 990, PART IV-B	155,347.

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FORM 990      PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS,      STATEMENT 18  
TRUSTEES AND KEY EMPLOYEES

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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CINDY BROWNSTEIN ALL MAY BE REACHED C/O THE ORG.	CEO - STATEMENT 1 42.00	164,618.	34,595.	0.
JOYCE JONES	CHAIR 2.00	0.	0.	0.
GEORGE STURM	VICE CHAIR 1.00	0.	0.	0.
FRANK POTE	TREASURER 1.00	0.	0.	0.
SUSAN BRANSON	SECRETARY 1.00	0.	0.	0.
JULIE YINDRA	MEMBER AT LARGE 1.00	0.	0.	0.
DOUGLAS J. SOROCCO	IMMEDIATE PAST CHAIR 1.00	0.	0.	0.
PATRICIA BRAUN	BOARD MEMBER 1.00	0.	0.	0.
JEAN BROWN	BOARD MEMBER 1.00	0.	0.	0.
CHRISTOPHER MALONE	BOARD MEMBER 1.00	0.	0.	0.
THOMAS TURNBULL	BOARD MEMBER 1.00	0.	0.	0.

ANA XIMENES	BOARD MEMBER	1.00	0.	0.	0.
TIMOTHY YODER	BOARD MEMBER	1.00	0.	0.	0.
TIMOTHY BREI	BOARD MEMBER	1.00	0.	0.	0.
ANNA SPENCER	BOARD MEMBER	1.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A			164,618.	34,595.	0.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 19  
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
SPINA BIFIDA ASSOCIATION OF AMERICA FOUNDATION	X	



SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS STATEMENT 23  
PART III, LINE 3A

SCHOLARSHIP AWARDS ARE BASED ON FINANCIAL NEED, ACADEMIC RECORD, COMMUNITY SERVICE WORK, HISTORY AND LEADERSHIP. APPLICANTS MUST HAVE SPINA BIFIDA, BE HIGH SCHOOL GRADUATES OR POSSESS A G.E.D., AND BE ENROLLED IN OR ACCEPTED BY A COLLEGE, JUNIOR COLLEGE OR AN APPROVED TRADE SCHOOL. APPLICATIONS MUST BE SUBMITTED TO THE SBAA SCHOLARSHIP COMMITTEE BY THE DESIGNATED DEADLINE FOR CONSIDERATION.

SCHEDULE A OTHER INCOME STATEMENT 24

DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT
MISCELLANEOUS	8,678.	28,252.	53,031.	13,918.
TOTAL TO SCHEDULE A, LINE 22	8,678.	28,252.	53,031.	13,918.

# TAX RETURN FILING INSTRUCTIONS

FORM 990-T

**FOR THE YEAR ENDING**  
**DECEMBER 31, 2007**

<b>Prepared for</b>	SPINA BIFIDA ASSOCIATION OF AMERICA 4590 MACARTHUR BOULEVARD, N.W. NO. 250 WASHINGTON, DC 20007
<b>Prepared by</b>	GELMAN, ROSENBERG & FREEDMAN 4550 MONTGOMERY AVE., SUITE 650 NORTH BETHESDA, MARYLAND 20814-2930
<b>Amount due or refund</b>	NO AMOUNT IS DUE.
<b>Make check payable to</b>	NO AMOUNT IS DUE.
<b>Mail tax return and check (if applicable) to</b>	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
<b>Return must be mailed on or before</b>	NOVEMBER 17, 2008
<b>Special Instructions</b>	THE RETURN SHOULD BE SIGNED AND DATED.

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2007

Department of the Treasury Internal Revenue Service (77)

For calendar year 2007 or other tax year beginning , and ending

Open to Public Inspection for 501(c)(3) Organizations Only

Header section containing organization name (SPINA BIFIDA ASSOCIATION OF AMERICA), address (4590 MACARTHUR BOULEVARD, N.W., NO. 250 WASHINGTON, DC 20007), and other identifying information.

H Describe the organization's primary unrelated business activity. ADVERTISING IN PUBLICATIONS

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No

J The books are in care of THE ORGANIZATION Telephone number 800-621-3141

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include advertising income totaling 8,189.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

Table with 4 columns: Line number, Description, Sub-column, Total. Rows include various deductions totaling 5,791, resulting in an unrelated business taxable income of 0.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
Controlled group members (sections 1561 and 1563) check here
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)
(2) Additional 3% tax (not more than \$100,000)
c Income tax on the amount on line 34
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:
37 Proxy tax. See instructions
38 Alternative minimum tax
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)
b Other credits (see instructions)
c General business credit. Check here and indicate which forms are attached:
Form 3800 Form(s) (specify)
d Credit for prior year minimum tax (attach Form 8801 or 8827)
e Total credits. Add lines 40a through 40d
41 Subtract line 40e from line 39
42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule)
43 Total tax. Add lines 41 and 42
44a Payments: A 2006 overpayment credited to 2007
b 2007 estimated tax payments
c Tax deposited with Form 8868
d Foreign organizations: Tax paid or withheld at source (see instructions)
e Backup withholding (see instructions)
f Other credits and payments: Form 2439 Other
45 Total payments. Add lines 44a through 44f
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid
49 Enter the amount of line 48 you want: Credited to 2008 estimated tax Refunded

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 18)

1 At any time during the 2007 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1. If YES, enter the name of the foreign country here
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.
3 Enter the amount of tax-exempt interest received or accrued during the tax year

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

1 Inventory at beginning of year
2 Purchases
3 Cost of labor
4a Additional section 263A costs
b Other costs (attach schedule)
5 Total. Add lines 1 through 4b
6 Inventory at end of year
7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2
8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

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 taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer Date Title
Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code
GELMAN, ROSENBERG & FREEDMAN
4550 MONTGOMERY AVE., SUITE 650 NORTH
BETHESDA, MARYLAND 20814-2930
EIN 52-1392008
Phone no. (301) 951-9090
May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)(see instr. on pg 20)

Table for Schedule C: Rent Income. Includes columns for Description of property, Rent received or accrued (a) and (b), Deductions directly connected with the income, and Total income vs Total deductions.

Schedule E - Unrelated Debt-Financed Income (See instructions on page 20)

Table for Schedule E: Unrelated Debt-Financed Income. Includes columns for Description of debt-financed property, Gross income from or allocable to debt-financed property, Deductions directly connected with or allocable to debt-financed property, and various calculated columns (4-8).

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (See instructions on page 21)

Table for Schedule F: Interest, Annuities, Royalties, and Rents From Controlled Organizations. Includes columns for Name of Controlled Organization, Employer Identification Number, Net unrelated income (loss), Total of specified payments made, Part of column 4 that is included in the controlling organization's gross income, and Deductions directly connected with income in column (5).

Table for Nonexempt Controlled Organizations. Includes columns for Taxable Income, Net unrelated income (loss), Total of specified payments made, Part of column 9 that is included in the controlling organization's gross income, and Deductions directly connected with income in column 10.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 22)

Table with 5 columns: 1 Description of income, 2 Amount of income, 3 Deductions directly connected, 4 Set-asides, 5 Total deductions and set-asides. Totals row shows 0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 22)

Table with 7 columns: 1 Description of exploited activity, 2 Gross unrelated business income, 3 Expenses directly connected, 4 Net income (loss), 5 Gross income from activity, 6 Expenses attributable, 7 Excess exempt expenses. Totals row shows 0.

Schedule J - Advertising Income (see instructions on page 22)

Part I: Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss), 5 Circulation income, 6 Readership costs, 7 Excess readership costs. Totals row shows 0.

Part II: Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss), 5 Circulation income, 6 Readership costs, 7 Excess readership costs. Includes entry for INSIGHTS and a Totals row showing 8,189, 2,398, and 5,791.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions on page 23)

Table with 4 columns: 1 Name, 2 Title, 3 Percent of time devoted to business, 4 Compensation attributable to unrelated business. Totals row shows 0.

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization <b>SPINA BIFIDA ASSOCIATION OF AMERICA</b>	Employer identification number <b>58-1342181</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>4590 MACARTHUR BOULEVARD, N.W., NO. 250</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WASHINGTON, DC 20007</b>	

Check type of return to be filed (file a separate application for each return):

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

• The books are in the care of ▶ **THE ORGANIZATION**

Telephone No. ▶ **800-621-3141** FAX No. ▶ \_\_\_\_\_

• 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 will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2008**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year **2007** or

▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	
<b>c Balance Due.</b> Subtract line 3b from line 3a. 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.	<b>3c</b>	\$	N/A

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization <b>SPINA BIFIDA ASSOCIATION OF AMERICA</b>	Employer identification number <b>58-1342181</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>4590 MACARTHUR BOULEVARD, N.W., NO. 250</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WASHINGTON, DC 20007</b>	

Check type of return to be filed (file a separate application for each return):

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

• The books are in the care of ▶ **THE ORGANIZATION**

Telephone No. ▶ **800-621-3141** FAX No. ▶ \_\_\_\_\_

• 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 will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **NOVEMBER 15, 2008**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year **2007** or

▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance Due.</b> Subtract line 3b from line 3a. 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.	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.