

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)

Department of the Treasury Internal Revenue Service

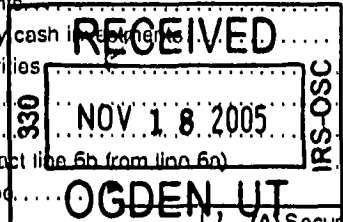
The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

Form 990 header section including: A For the 2004 calendar year, or tax year beginning 2004, and ending; B Check if applicable; C Association for Children for the Enforcement of Support, Inc.; D Employer Identification Number 34-1452416; E Telephone number 540-424-0917; F Accounting method: Accrual; G Web site: N/A; J Organization type: 501(c) 3; K Check here; L Gross receipts: 148,605.

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

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, and Total. Includes rows for Contributions (131,341), Program service revenue (421), Membership dues (3,454), Interest on savings (179), Dividends (5), Gross rents (330), Special events (2,483), and Total revenue (147,878).



SCANNED DEC 20 2005

RECEIVED

EXPENSES

ASSETS

Handwritten notes: 613-14 17

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 (all sch) (cash \$ _____ non-cash \$ _____)	22				
23 Specific assistance to individuals (all sch)	23				
24 Benefits paid to or for members (all sch)	24				
25 Compensation of officers, directors, etc	25	10,000.	5,000.	2,500.	2,500.
26 Other salaries and wages	26	55,017.	55,017.		
27 Pension plan contributions	27	5,450.	2,725.	2,725.	
28 Other employee benefits	28	6,809.	6,809.		
29 Payroll taxes	29	6,688.	6,305.	192.	191.
30 Professional fundraising fees	30				
31 Accounting fees	31	8,300.	3,300.	5,000.	
32 Legal fees	32	1,505.	1,505.		
33 Supplies	33	3,194.	3,194.		
34 Telephone	34	10,837.	10,837.		
35 Postage and shipping	35	4,685.	4,685.		
36 Occupancy	36	3,582.	3,582.		
37 Equipment rental and maintenance	37	2,509.	2,509.		
38 Printing and publications	38	10,113.	10,113.		
39 Travel	39	4,140.	4,140.		
40 Conferences, conventions, and meetings	40	2,966.	2,966.		
41 Interest	41	509.	509.		
42 Depreciation, depletion, etc (attach schedule)	42	293.	293.		
43 Other expenses not covered above (itemize):					
a See Statement 2	43a	21,845.	21,845.		
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry those totals to lines 13 - 15	44	158,442.	145,334.	10,417.	2,691.

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <u>See Statement 3</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>Provided Counseling and Information to Families Regarding Child Support Collection and Visitation Rights. And Conducted Periodic Meeting and Provided Manuals through Chapters and Speaker Bureaus.</u> (Grants and allocations \$ _____)	145,334.
b	
c	
d	
e Other program services	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	145,334.

Part IV 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.....	-1,214.	45	3,056.
	46 Savings and temporary cash investments.....	47,457.	46	13,575.
	47 a Accounts receivable.....	47 a 5,929.		
	b Less: allowance for doubtful accounts.....	47 b	47 c	5,929.
	48 a Pledges receivable.....	48 a		
	b Less: allowance for doubtful accounts.....	48 b	48 c	
	49 Grants receivable.....		49	3,000.
	50 Receivables from officers, directors, trustees, and key employees (attach schedule).....		50	
	51 a Other notes & loans receivable (attach sch).....	51 a		
	b Less: allowance for doubtful accounts.....	51 b	51 c	
	52 Inventories for sale or use.....		52	
	53 Prepaid expenses and deferred charges.....		53	2,478.
	54 Investments – securities (attach schedule).....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments – land, buildings, & equipment: basis.....	55 a		
b Less: accumulated depreciation (attach schedule).....	55 b	55 c		
56 Investments – other (attach schedule).....		56		
57 a Land, buildings, and equipment: basis.....	57 a 1,400.			
b Less: accumulated depreciation (attach schedule).....	57 b 960.	733.	57 c 440.	
58 Other assets (describe ▶.....)		58		
59 Total assets (add lines 45 through 58) (must equal line 74).....	46,976.	59	28,478.	
LIABILITIES	60 Accounts payable and accrued expenses.....	15,096.	60	5,187.
	61 Grants payable.....		61	
	62 Deferred revenue.....		62	
	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).....	See Statement 5	64 b	1,975.
	65 Other liabilities (describe ▶.....)		65	
66 Total liabilities (add lines 60 through 65).....	15,096.	66	7,162.	
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.....	11,880.	67	21,316.
	68 Temporarily restricted.....	20,000.	68	
	69 Permanently restricted.....		69	
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds.....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund.....		71	
	72 Retained earnings, endowment, accumulated income, or other funds.....		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21).....	31,880.	73	21,316.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73).....	46,976.	74	28,478.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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

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

a	Total revenue, gains, and other support per audited financial statements.....	a	147,878.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments..... \$		
(2)	Donated services and use of facilities..... \$		
(3)	Recoveries of prior year grants..... \$		
(4)	Other (specify):		
	----- \$		
	Add amounts on lines (1) through (4).....	b	
c	Line a minus line b.....	c	147,878.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990..... \$		
(2)	Other (specify):		
	----- \$		
	Add amounts on lines (1) and (2)...	d	
e	Total revenue per line 12, Form 990 (line c plus line d).....	e	147,878.

a	Total expenses and losses per audited financial statements.....	a	158,442.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities..... \$		
(2)	Prior year adjustments reported on line 20, Form 990... \$		
(3)	Losses reported on line 20, Form 990... \$		
(4)	Other (specify):		
	----- \$		
	Add amounts on lines (1) through (4).....	b	
c	Line a minus line b.....	c	158,442.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990..... \$		
(2)	Other (specify):		
	----- \$		
	Add amounts on lines (1) and (2)...	d	
e	Total expenses per line 17, Form 990 (line c plus line d).....	e	158,442.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
See Statement 6		10,000.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If 'Yes,' attach schedule - see instructions.

Part VI 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	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
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
	If 'Yes,' enter the name of the organization <u>N/A</u> 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	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
	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	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	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.	88	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
	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.
90a	List the states with which a copy of this return is filed <u>None</u>		
	b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	3
91	The books are in care of <u>Piedmont Business Services In</u> Telephone number <u>540-786-1738</u> Located at <u>6420 Wrights Lane, Fredericksburg VA</u> ZIP + 4 <u>22407-7000</u>		
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 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 Location Services					421.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					3,454.
95 Interest on savings & temporary cash invmnts			14	179.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from 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			1	2,483.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b Ins Restitution-Emp T					10,000.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				2,662.	13,875.
105 Total (add line 104, columns (B), (D), and (E))					16,537.

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).
N/A	

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
N/A	0			

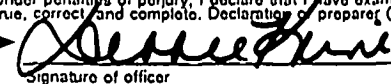
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

- 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)

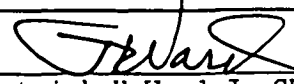
Please Sign Here

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 information furnished by taxpayer.

Signature of officer: 

Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature: 

Firm's name (or yours if self-employed), address, and ZIP + 4: Patrick H Ward Jr CPA PC
812 Colonial Ave.
Colonial Beach, VA 22443-1900

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

Department of the Treasury
Internal Revenue Service

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

Name of the organization

**ASSOCIATION FOR CHILDREN FOR THE
ENFORCEMENT OF SUPPORT, INC.**

Employer identification number

34-1452416

Part I 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
None				

Total number of other employees paid over \$50,000	0			

Part II 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	0	

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

Schedule A (Form 990 or 990-EZ) 2004

Part III Statements About Activities (See 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>N/A</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.) See Statement 7		
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
See Form 990, Part V		
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)		X
b Do you have a section 403(b) annuity plan for your employees?		X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

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

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.)
- 11 a 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.)
- 11 b 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 supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3).)

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

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)...	301,226.	254,624.	481,519.	557,010.	1,594,379.
16 Membership fees received.....	7,726.	8,182.	6,123.	19,180.	41,211.
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	15,515.	23,642.	22,731.	50,844.	112,732.
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	456.	287.	1,952.	362.	3,057.
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					
23 Total of lines 15 through 22	324,923.	286,735.	512,325.	627,396.	1,751,379.
24 Line 23 minus line 17	309,408.	263,093.	489,594.	576,552.	1,638,647.
25 Enter 1% of line 23	3,249.	2,867.	5,123.	6,274.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 32,773.
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
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,638,647.
d Add: Amounts from column (e) for lines: 18 _____ 3,057. 19 _____					26d 3,057.
22 _____ 26b _____					26e 1,635,590.
e Public support (line 26c minus line 26d total)					26f 99.81 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: N/A					
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 _____					27d
d Add: Line 27a total..... and line 27b total					27e
e Public support (line 27c total minus line 27d total)					27f
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) .					27g %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					

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

Part V 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?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
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?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.)			

34a	Does the organization receive any financial aid or assistance from a governmental agency?		
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			

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.		

Depreciation and Amortization
(Including Information on Listed Property)

See separate instructions.
Attach to your tax return.

Name(s) shown on return **ASSOCIATION FOR CHILDREN FOR THE ENFORCEMENT OF SUPPORT, INC.**

Identifying number
34-1452416

Business or activity to which this form relates

Form **990/990-PF**

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount. See instructions for a higher limit for certain businesses.	1	\$102,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation.	3	\$410,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election (see instructions).	15	
16	Other depreciation (including ACRS) (see instructions).	16	293.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2004.	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	293.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

Federal Statements
ASSOCIATION FOR CHILDREN FOR THE
ENFORCEMENT OF SUPPORT, INC.

Statement 1
Form 990, Part I, Line 9
Net Income (Loss) from Special Events

<u>Special Events</u>	<u>Gross Receipts</u>	<u>Less Contributions</u>	<u>Gross Revenue</u>	<u>Less Direct Expenses</u>	<u>Net Income (Loss)</u>
Misc Fund Raising Activities	3,210.	0.	3,210.	727.	2,483.
Total	<u>\$ 3,210.</u>	<u>\$ 0.</u>	<u>\$ 3,210.</u>	<u>\$ 727.</u>	<u>\$ 2,483.</u>

Statement 2
Form 990, Part II, Line 43
Other Expenses

	<u>(A)</u> <u>Total</u>	<u>(B)</u> <u>Program Services</u>	<u>(C)</u> <u>Management & General</u>	<u>(D)</u> <u>Fundraising</u>
Bank Fees & Merch Disc	1,234.	1,234.		
Insurance	3,730.	3,730.		
Licenses & Permits	330.	330.		
Miscellaneous	669.	669.		
Other Expense	20.	20.		
Other Program Expense	13,794.	13,794.		
Payroll Processing	2,068.	2,068.		
Total	<u>\$ 21,845.</u>	<u>\$ 21,845.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 3
Form 990, Part III
Organization's Primary Exempt Purpose

Education on Child Support Collection Rights

Statement 4
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

<u>Category</u>	<u>Basis</u>	<u>Accum. Deprec.</u>	<u>Book Value</u>
Furniture and Fixtures	\$ 1,400.	\$ 960.	\$ 440.
Total	<u>\$ 1,400.</u>	<u>\$ 960.</u>	<u>\$ 440.</u>

Statement 5
Form 990, Part IV, Line 64b
Mortgages and Other Notes Payable

Other Notes Payable

Lender's Name:	AIRCO, Inc		
Relationship of Lender:	none		
Date of Note:	10/14/2004		
Maturity Date:	7/14/2005		
Repayment Terms:	9 x \$298.72		
Interest Rate:	17.35%		
Security Provided:	none		
Purpose of Loan:	Finance D & O Ins Policy Prem		
Desc. of Consideration:	Ins Policy		
Original Amount:	2,504.		
Balance Due:		\$	1,975.
		Total \$	<u>1,975.</u>

Statement 6
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Michael Smalz 815 N. High St, Apt 49 Columbus, OH 43215	Trustee .5	\$ 0.	\$ 0.	\$ 0.
Bobbie Coles 13721 Town Line Rd Silver Spring, MD 20906	Trustee .5		0.	0.
Lee Nathans 55 S. Remington Rd Columbus, OH 43209	Treasurer .5		0.	0.
Lynda Benson PO Box 820072 Dallas, TX 75382	Chairperson .5		0.	0.
Sharon Jackson 801 Jarmon Court Charlotte, NC 28201	Trustee .5		0.	0.
Juanita Tate 230 1/2 W. Lima St Findlay, OH 45840	Trustee .5		0.	0.
Deborah Wasserman 932 White Cloud Morgan Hill, CA 95037	Secretary .5		0.	0.

Statement 6 (continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBF & DC</u>	<u>Expense Account/ Other</u>
Debbie Klingensmith 801 Sherwood Lane Fredericksburg, VA 22407	Trustee .5	\$ 0.	\$ 0.	\$ 0.
Mae LeBaron 439 Stendal Rd N.W. Palm Bay, FL 32907	Trustee .5		0.	0.
Debbie Kline 3474 Raymond Blvd, #2 University Heights, OH 44118	Executive Direc 20	10,000.	0.	0.
		Total \$	<u>10,000.</u>	<u>\$ 0.</u>
			<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 7
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

Executive Director's Compensation

12/31/04

2004 Federal Book Depreciation Schedule

Page 1

ASSOCIATION FOR CHILDREN FOR THE
ENFORCEMENT OF SUPPORT, INC.

34-1452416

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Recess	Special Depr. Alt. Inv.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductin.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Computer System	12/15/01		1,400							1,400	667	200DB	5		293
Total Furniture and Fixtures				1,400		0	0	0	0	0	1,400	667				293
Total Depreciation				1,400		0	0	0	0	0	1,400	667				293
Grand Total Depreciation				1,400		0	0	0	0	0	1,400	667				293

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ 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)

Form 990-T corporations requesting an automatic 6 month extension—check this box and complete Part I only ▶
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization ASSOCIATION FOR CHILDREN FOR THE ENFORCEMENT OF SUPPORT INC	Employer identification number 34 1452416
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 7842	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICKSBURG VA 22404	

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 ▶ **PIEDMONT BUSINESS SERVICES INC**

Telephone No. ▶ (**540**) **786-1738** 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 **Form 990-T corporation**) extension of time until **AUGUST 15** , 20 **05** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 20 **04** or
 ▶ tax year beginning , 20, and ending , 20

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

3a 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 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 \$ _____

c **Balance Due.** 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 \$ **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.

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.		
Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization ASSOC FOR CHILDREN FOR THE ENFORCEMENT OF SUPPORT	Employer identification number 34 1452416
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 7842	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICKSBURG, VA 22404	

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

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **PIEDMONT BUSINESS SERVICES INC**
Telephone No. **(540) 786-1738** 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 is for.

- I request an additional 3-month extension of time until **NOVEMBER 15**, 20**05**.
- For calendar year **2004**, or other tax year beginning _____, 20____, and ending _____, 20____.
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension **EXTERNAL BOOKKEEPING SERVICE HAS NOT QUITE FINISHED THE 2004 ACCOUNTING ENTRIES.**

- 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 \$ _____
- If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____
- Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature *Patrick H Ward* Title CPA Date 8-4-05

Notice to Applicant—To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in Item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- Other _____

Director _____ By _____ Date _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name PATRICK H WARD JR CPA PC	EXTENSION APPROVED AUG 17 2005
	Number and street (include suite, room, or apt. no.) or a P.O. box number 812 COLONIAL AVENUE	
	City or town, province or state, and country (including postal or ZIP code) COLONIAL BEACH, VA 22443-1902	