

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)

OMB No. 1545-0047

2006

Open to Public Inspection

Form 990

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 2005 calendar year, or tax year beginning **JAN 1, 2006** and ending **JUN 30, 2006**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific instructions.	C Name of organization COMPASSION IN DYING FEDERATION OF AMERICA		D Employer identification number 91-1592328	
		Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephone number
		P.O. BOX 101810			303-693-1202
		City or town, state or country, and ZIP + 4 DENVER, CO 80250-1810			F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (Specify) _____

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

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates **N/A**

G Website: **COMPASSIONANDCHOICES.ORG**

J Organization type (check only one) 501(c)(3) (insert no.) 4947(a)(1) or 527
H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number **8184**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **387,069.**

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	383,982.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 383,982. noncash \$ _____)	1d	383,982.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5	2,703.	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe STMT 1)	7			
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b	Less: cost or other basis and sales expenses	8a	58.	
	c	Gain or (loss) (attach schedule)	8b	<58.>	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		8d <58.>
Revenue	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
Revenue	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
Revenue	11	Other revenue (from Part VII, line 103)	11	384.	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	387,011.	
	13	Program services (from line 44, column (B))	13	466,980.	
	14	Management and general (from line 44, column (C))	14	7,010.	
	15	Fundraising (from line 44, column (D))	15	11,457.	
Expenses	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	485,447.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	<98,436.>	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	43,266.	
	20	Other changes in net assets or fund balances (attach explanation)	20	0.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	<55,170.>	

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**Part II Statement of
Functional Expenses**

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) ... (cash \$ <u>0</u> , noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc. * *	17,884.	17,809.	0.	75.
26 Other salaries and wages	218,213.	217,291.	0.	922.
27 Pension plan contributions				
28 Other employee benefits	14,992.	14,928.		64.
29 Payroll taxes	18,061.	17,985.		76.
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies				
34 Telephone				
35 Postage and shipping				
36 Occupancy	36,952.	36,952.		
37 Equipment rental and maintenance				
38 Printing and publications	9,562.	9,562.		
39 Travel	7,854.	7,854.		
40 Conferences, conventions, and meetings ...	58,463.	58,463.		
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	2,453.		2,453.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 2	101,013.	86,136.	4,557.	10,320.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	485,447.	466,980.	7,010.	11,457.

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

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* * SEE STATEMENT 3

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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	8,217.	45	48,353.
	46 Savings and temporary cash investments	203,477.	46	146,651.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	1,517.	53	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a	46,303.		
b Less: accumulated depreciation	57b	44,738.		
58 Other assets (describe LEASE DEPOSITS)	3,500.	58	3,500.	
59 Total assets (must equal line 74). Add lines 45 through 58	220,787.	59	200,069.	
Liabilities	60 Accounts payable and accrued expenses	177,521.	60	255,239.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe)		65	
66 Total liabilities. Add lines 60 through 65)	177,521.	66	255,239.	
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	34,381.	67	<251,969.>
	68 Temporarily restricted	8,885.	68	196,799.
	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)	43,266.	73	<55,170.>
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	220,787.	74	200,069.

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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	450,800.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
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.		
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
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.
90 a List the states with which a copy of this return is filed ▶ OR		
b Number of employees employed in the pay period that includes March 12, 2005	90b	30
91 a The books are in care of ▶ COMPASSION AND CHOICES Telephone no. ▶ 303-639-1202 Located at ▶ P.O. BOX 101810, DENVER, CO ZIP + 4 ▶ 80250-1810		
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)?	91b	X
If "Yes," enter the name of the foreign country ▶ N/A		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ N/A	91c	X
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

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

	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 _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	2,703.	
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			18	<58.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a <u>OTHER INCOME</u>			01	384.	
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		3,029.	0.
105 Total (add line 104, columns (B), (D), and (E))					3,029.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

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

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).

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

Signature of officer: Marissa A. Campbell CPA CFO Date: 11/11/06 Type or print name and title: Marissa A. Campbell CPA CFO

Paid Preparer's Use Only: Preparer's signature: [Signature] Date: 11/30/06 Check if self-employed: Preparer's SSN or PTIN: P00229252

Firm's name (or yours if self-employed), address, and ZIP + 4: BAILEY SAETVEIT & CO., P.C.
6312 S. FIDDLER'S GREEN CIRCLE #520N
GREENWOOD VILLAGE, CO 80111

EIN: 84-0993257 Phone no.: (303)799-4100

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

2006

Name of the organization **COMPASSION IN DYING FEDERATION
OF AMERICA**

Employer identification number
91-1592328

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
NONE		
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	

COMPASSION IN DYING FEDERATION

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 ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) 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)?	X	
e	Transfer of any part of its income or assets?		X
3 a	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
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
4 a	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 pages 3 through 6 of the 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.)
- 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 supports organizations described in: (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ► Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See page 6 of the 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 page 6 of the instructions.)

COMPASSION IN DYING FEDERATION

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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	609,321.	732,638.	762,496.	842,754.	2,947,209.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
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	12,991.	5,566.	5,161.	9,772.	33,490.
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	20,627.	76,075.	SEE STATEMENT 7		96,702.
23 Total of lines 15 through 22	642,939.	814,279.	767,657.	852,526.	3,077,401.
24 Line 23 minus line 17	642,939.	814,279.	767,657.	852,526.	3,077,401.
25 Enter 1% of line 23	6,429.	8,143.	7,677.	8,525.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 61,548.
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 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 850,116.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 3,077,401.
d Add: Amounts from column (e) for lines: 18 33,490. 19 96,702. 22 96,702. 26b 850,116.					26d 980,308.
e Public support (line 26c minus line 26d total)					26e 2,097,093.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 68.1449%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2004) (2003) (2002) (2001)					
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					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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

COMPASSION IN DYING FEDERATION

Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		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?	29	
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?	30	
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?	31	
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	

COMPASSION IN DYING FEDERATION

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	0.	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	0.	
38	Total lobbying expenditures (add lines 36 and 37)	0.	
39	Other exempt purpose expenditures	0.	
40	Total exempt purpose expenditures (add lines 38 and 39)	0.	
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 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	0.	
42	Grassroots nontaxable amount (enter 25% of line 41)	0.	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	0.	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	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 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45		206,501.	167,124.	186,054.	559,679.
46					839,519.
47			33,743.	29,112.	62,855.
48		51,625.	41,781.	46,514.	139,920.
49					209,880.
50			1,905.	1,337.	3,242.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable

Exempt Organizations (See page 12 of the instructions.)

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

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash

(ii) Other assets

b Other transactions:

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c.

N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X)

b If "Yes," complete the following schedule:

N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

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

2006

Name of organization

COMPASSION IN DYING FEDERATION
OF AMERICA

Employer identification number

91-1592328

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 under Regulations sections 1.509(a)-3/1.170A-9(e) 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) (2005)

COMPASSION IN DYING FEDERATION OF AMERICA
FEDERAL ID # 91-1592328
JUNE 30, 2006

The following organizations are affiliated with the organization listed above but choose not to be included in the group return for the current year:

<u>NAME</u>	<u>ADDRESS</u>	<u>FEIN</u>
1. Compassion in Dying of New York	244 Fifth Ave, PMB 2010 New York, NY 10001-7604	13-4048114
2. Compassion in Dying of Northern California	3701 Sacramento St., #439 San Francisco, CA 94118	77-0467255
3. Compassion in Dying of Washington	P.O. Box 61369 Seattle, WA 98121	91-1812183
4. Compassion in Dying of Oregon	6312 SW Capital Hwy., PMB 410 Portland, OR 97201	93-1230393
5. Compassion in Dying of Southern California	P.O. Box 61302 Pasadena, CA 91106	95-4755627

COMPASSION IN DYING FEDERATION OF AMERICA
PROPERTY AND DEPRECIATION SUMMARY
FORM 990

FEIN 91-1592328

Page 4, Part IV, Lines 57a and 57b

	<u>BALANCE</u> <u>12/31/2005</u>	<u>CURRENT</u> <u>YEAR</u> <u>ADDITIONS</u>	<u>CURRENT</u> <u>YEAR</u> <u>DISPOSITIONS</u>	<u>BALANCE</u> <u>6/30/2006</u>
OFFICE F&E	\$ 46,903	\$ -	\$ (600)	\$ 46,303
ACCUMULATED DEPRECIATION	<u>(42,827)</u>	<u>(2,453)</u>	<u>542</u>	<u>(44,738)</u>
NET PROPERTY AND DEPRECIATION	\$ 4,076			\$ 1,565

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 1

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
COMPUTER	11/13/03	06/30/06	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	599.	0.	541.	<58.>
TO FM 990, PART I, LN 8		599.	0.	541.	<58.>

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PUBLICATIONS AND SUBSCRIPTIONS	250.	190.		60.
INSURANCE	16,963.	14,552.	2,411.	
MEMBERSHIPS AND DUES	75.	50.	25.	
WEBSITE	1,024.	745.	279.	
OUTSIDE SERVICES	51,443.	40,763.	800.	9,880.
OPERATIONAL EXPENSES	29,354.	29,354.		
TAXES	9.		9.	
BANK FEES	751.		501.	250.
REGISTRATION/FILING FEES	1,144.	482.	532.	130.
TOTAL TO FM 990, LN 43	101,013.	86,136.	4,557.	10,320.

FORM 990 OFFICER COMPENSATION ALLOCATION STATEMENT 3
 PART II, LINE 25

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
BARBARA COOMBS-LEE	17,884.			17,884.
A. PROGRAM SERVICES	17,809.			17,809.
B. MANAGEMENT AND GENERAL				
C. FUNDRAISING	75.			75.
TOTAL PROGRAM SERVICES				17,809.
TOTAL MANAGEMENT AND GENERAL				
TOTAL FUNDRAISING				75.
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON PARTS V-A AND V-B				17,884.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4
 PART III

EXPLANATION

TO PROVIDE CLIENT SERVICE, LEGAL ADVOCACY AND PUBLIC EDUCATION TO IMPROVE PAIN AND SYMPTOM MANAGEMENT, PATIENT EMPOWERMENT, SELF-DETERMINATION, RELATED TO AID-IN-DYING.

FORM 990 PART V-A - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
PAUL SPIERS P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 8.00	0.	0.	0.
CHRIS LOKER P.O. BOX 101810 DENVER, CO 80250	VICE CHAIR 8.00	0.	0.	0.
SUSAN DUNSHEE P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 2.00	0.	0.	0.
ROBERT BRODY P.O. BOX 101810 DENVER, CO 80250	CHAIRMAN 3.00	0.	0.	0.
DEBBI GIBBS P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 6.00	0.	0.	0.
E. JAMES LIEBERMAN P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 4.00	0.	0.	0.
KIRK ROBINSON P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 6.00	0.	0.	0.
FLORENT MORELLET P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 6.00	0.	0.	0.
SYLVIA LAW P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 3.00	0.	0.	0.
BARBARA COOMBS-LEE P.O. BOX 101810 DENVER, CO 80250	PRESIDENT 40.00	17,133.	0.	751.
MARSHA TEMPLE P.O. BOX 101810 DENVER, CO 80250	EXECUTIVE DIRECTOR 40.00	0.	0.	0.

COMPASSION IN DYING FEDERATION OF AMERIC

91-1592328

JUDITH FLEMING P.O. BOX 101810 DENVER, CO 80250	MANAGING DIRECTOR 40.00	0.	0.	0.
REV. PAUL SMITH P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 4.00	0.	0.	0.
MATTHEW A. NELSON P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 4.00	0.	0.	0.
PAUL WOLFSON P.O. BOX 101810 DENVER, CO 80250	BOARD MEMBER 1.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		17,133.	0.	751.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 6
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
COMPASSION AND CHOICES	X	
END-OF-LIFE CHOICES	X	

SCHEDULE A OTHER INCOME STATEMENT 7

DESCRIPTION	2004 AMOUNT	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT
OTHER INCOME	20,627.	76,075.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	20,627.	76,075.	0.	0.

Application To Adopt, Change, or Retain a Tax Year

OMB No. 1545-0134

▶ See separate instructions.

Attachment
 Sequence No. 148

Part I General Information

Important: All applicants must complete Part I and sign below. See instructions.

Type or Print	Name of applicant (if a joint return is filed, also enter spouse's name) COMPASSION IN DYING FEDERATION OF AMERICA	Applicant's identifying no. (see instructions) 91-1592328
	Number, street, and room or suite no. (if a P.O. box, see instructions) P.O. BOX 101810	Service Center where income tax return will be filed OGDEN, UT
	City or town, state, and ZIP code DENVER, CO 80250	Applicant's area code and telephone number/Fax number 303-693-1202 303-639-1224
	Name of filer, if different than the applicant (see instructions)	Filer's identifying number
	Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number

1 Check the appropriate box(es) to indicate the type of applicant (see instructions).

- | | | |
|---|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (sec. 1381(a)) | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Possession corporation (secs. 936 and 30A) | <input type="checkbox"/> Other foreign corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957) | <input checked="" type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | <input type="checkbox"/> Homeowners Association (sec. 528) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898) | <input type="checkbox"/> Other _____
(Specify entity and applicable Code section) |
| <input type="checkbox"/> Personal service corporation (PSC) | | |

2 a Approval is requested to (check one) (see instructions):

- Adopt a tax year ending ▶ _____ (Partnerships and PSCs: Go to Part III after completing Part I.)
- Change to a tax year ending ▶ **JUNE 30** Retain a tax year ending ▶ _____

b If changing a tax year, indicate the date the present tax year ends. ▶ **DECEMBER 31**

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ▶ **JANUARY 1**, 2006, and ending ▶ **JUNE 30**, 2006

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ▶ Yes No

If "No," attach an explanation.

4 Indicate the applicant's present overall method of accounting.

- Cash receipts and disbursements method Accrual method
- Other method (specify) ▶ _____

5 State the nature of the applicant's business or principal source of income.

NON-PROFIT ORGANIZATION

Signature - All Applicants (See Who Must Sign in the instructions.)

Under penalties of perjury, I declare that I have examined this application, 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 applicant) is based on all information of which preparer has any knowledge.

Applicant*

Marcia A Campbell CPA/CFE 12/11/06
 Applicant or officer's signature and date

Preparer (other than applicant)

Pamela A Duys, CPA/ABV, MT 11/30/06
 Signature of individual preparing the application and date

Marcia A. Campbell CFO
 Name and title (print or type)

PAMELA A, DUYS, CPA/ABV, MT
 Name of individual preparing the application

*If the application is filed by one or more U.S. shareholders of a controlled foreign corporation, the U.S. shareholders must sign (see instructions).

BAILEY SAETVEIT & CO., P.C.
 Name of firm preparing the application

Part II Automatic Approval Request (see instructions)

Section A - Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2002-37, or its successor)

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, and 3 regarding automatic approval for corporations.

Section B - Partnerships, S Corporations, and Personal Service Corporations (PSCs) (Rev. Proc. 2002-38, or its successor)

Table with 3 columns: Question, Yes, No. Contains questions 4, 5, 6, 7, and 8 regarding automatic approval for partnerships and S corporations.

Section C - Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

Table with 3 columns: Question, Yes, No. Contains question 9 regarding automatic approval for individuals.

Section D - Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see page 5 of the instructions)

Table with 3 columns: Question, Yes, No. Contains question 10 regarding automatic approval for tax-exempt organizations.

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.)

Section A - General Information

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, 3, 4a, 4b, and 5 regarding ruling requests.