

Return of Organization Exempt From Income Tax

2004

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

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

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

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization: **PEOPLE UNITED FOR CHRIST, INC.**
 Number and street (or P O box if mail is not delivered to street address) Room/suite: **P.O. BOX 760**
 City or town, state or country, and ZIP + 4: **UPLAND, CA 91785**

D Employer identification number: **33-0214242**

E Telephone number: **909-920-3723**

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶ **WWW.PETERPOPOFF.ORG**

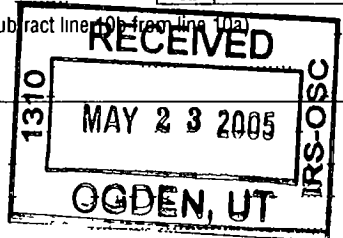
J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **16,492,265.**

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances										
Revenue	1	Contributions, gifts, grants, and similar amounts received								
	a	Direct public support	1a	16,137,568.						
	b	Indirect public support	1b							
	c	Government contributions (grants)	1c							
	d	Total (add lines 1a through 1c) (cash \$ 16,137,568. noncash \$)	1d						16,137,568.	
	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						66,096.	
	5	Dividends and interest from securities	5						20,952.	
	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)	7								
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	268,118.	8a	(B) Other				
	b	Less cost or other basis and sales expenses		272,199.	8b					
	c	Gain or (loss) (attach schedule)		<4,081.>	8c					
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		STMT 1	8d				<4,081.>	
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						<469.>	
11	Other revenue (from Part VII, line 103)	11						<469.>		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12						16,220,066.		
Expenses	13	Program services (from line 44, column (B))	13					9,040,209.		
	14	Management and general (from line 44, column (C))	14					2,882,169.		
	15	Fundraising (from line 44, column (D))	15					2,379,728.		
	16	Payments to affiliates (attach schedule)	16							
	17	Total expenses (add lines 16 and 44, column (A))	17					14,302,106.		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18					1,917,960.			
Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19					3,369,348.		
	20	Other changes in net assets or fund balances (attach explanation)	20					<5,485.>		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21					5,281,823.		



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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

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 1,131,385.	444,765.	575,429.	111,191.
26 Other salaries and wages	26 1,540,468.	570,749.	827,032.	142,687.
27 Pension plan contributions	27			
28 Other employee benefits	28 132,523.	53,009.	66,262.	13,252.
29 Payroll taxes	29 163,212.	65,285.	81,606.	16,321.
30 Professional fundraising fees	30			
31 Accounting fees	31 16,136.		8,068.	8,068.
32 Legal fees	32 90,174.	45,087.	45,087.	
33 Supplies	33			
34 Telephone	34 599,590.	599,590.		
35 Postage and shipping	35 1,065,688.	266,422.		799,266.
36 Occupancy	36			
37 Equipment rental and maintenance	37 648,176.	259,270.	194,453.	194,453.
38 Printing and publications	38			
39 Travel	39 107,244.	85,795.	21,449.	
40 Conferences, conventions, and meetings	40			
41 Interest	41 142,067.		142,067.	
42 Depreciation, depletion, etc (attach schedule)	42 162,154.	32,431.	97,292.	32,431.
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 3	43e 8,503,289.	6,617,806.	823,424.	1,062,059.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 14,302,106.	9,040,209.	2,882,169.	2,379,728.

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?

SPREAD THE GOSPEL OF JESUS CHRIST

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

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

a TELEVISION AND CRUSADE MINISTRY. LETTERS OF MINISTRY AND ENCOURAGEMENT.	(Grants and allocations \$ _____)	9,040,209.
b _____	(Grants and allocations \$ _____)	
c _____	(Grants and allocations \$ _____)	
d _____	(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		9,040,209.

Part IV Balance Sheets

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	1,102,143.	45 1,457,136.
	46 Savings and temporary cash investments	1,165,767.	46 2,699,853.
	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	87,031.	53 243,832.
	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 3,333,228.	
	b Less accumulated depreciation	57b 398,885.	2,387,626.
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 4)		23,195.	58 4,856.
59 Total assets (add lines 45 through 58) (must equal line 74)		4,765,762.	59 7,340,020.
Liabilities	60 Accounts payable and accrued expenses	78,834.	60 745,969.
	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	1,193,893.	64b 1,179,907.
	65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 5)		123,687.
66 Total liabilities (add lines 60 through 65)		1,396,414.	66 2,058,197.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted		67
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds	0.	70 0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71 0.
	72 Retained earnings, endowment, accumulated income, or other funds	3,369,348.	72 5,281,823.
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)		3,369,348.	73 5,281,823.
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		4,765,762.	74 7,340,020.

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

a	Total revenue, gains, and other support per audited financial statements	a	16214581.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$ <5,485.>		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	MISC INCOME \$		
	Add amounts on lines (1) through (4)	b	<5,485.>
c	Line a minus line b	c	16220066.
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)		
	STMT 6 \$		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	16220066.

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

a	Total expenses and losses per audited financial statements	a	14302106.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	14302106.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	14302106.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
PETER POPOFF P.O. BOX 760 UPLAND, CALIFORNIA	PRESIDENT 50	548,167.	50,000.	1,929.
HECTOR MERCADO P.O. BOX 760 UPLAND, CALIFORNIA	VP FINANCE 0	0.	0.	8,733.
ELIZABETH POPOFF P.O. BOX 760 UPLAND, CALIFORNIA	EXEC BUS ADMIN/SECRETARY 40	206,420.	50,000.	1,819.
DWIGHT PARRETT P.O. BOX 760 UPLAND, CALIFORNIA	TREASURER 5	2,300.	0.	0.
LARRY SKELTON P.O. BOX 760 UPLAND, CALIFORNIA	VP, MINISTRY 0	0.	0.	7,240.
AMY CARDIFF P.O. BOX 760 UPLAND, CALIFORNIA	VP ADMIN/TREAS./ASST. SEC. 40	188,955.	0.	34.
NICKOLAS POPOFF P.O. BOX 760 UPLAND, CALIFORNIA	DIRECTOR/ITF 50	185,543.	0.	0.
ROBERT ARMSTRONG P.O. BOX 760 UPLAND, CALIFORNIA	DIRECTOR 0	0.	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? If "Yes," attach schedule Yes No

Part VI Other Information 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
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
80 b If "Yes," enter the name of the organization
81 a Enter direct or indirect political expenditures See line 81 instructions
81 b Did the organization file Form 1120-POL for this year?
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?
82 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)
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83 b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85 b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85 c Dues, assessments, and similar amounts from members
85 d Section 162(e) lobbying and political expenditures
85 e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85 f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85 g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85 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?
86 501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12
86 b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter a Gross income from members or shareholders
87 b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)
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?
89 a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911
89 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?
90 a List the states with which a copy of this return is filed
90 b Number of employees employed in the pay period that includes March 12, 2004
91 The books are in care of

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) 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			14	66,096.	
96 Dividends and interest from securities			14	20,952.	
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	<4,081.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a MISC INCOME			01	<469.>	
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		82,498.	0.
105 Total (add line 104, columns (B), (D), and (E))				82,498.	

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

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

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with

(a) Did the organization, during the year, receive any funds, directly or indirectly, from any individual who is a disqualified person?
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on any contract described in section 501(c)(29)?
 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. My declaration is based on all information and documents provided to me.

Signature of officer: *[Signature]* Date: *5/1*

Paid Preparer's Use Only

Preparer's signature: *[Signature]*

Firm's name (or yours if self-employed), address, and ZIP + 4: MOORE STEPHENS WURTH FR
1199 S. FAIRWAY DR. SUI
WALNUT, CA 91789

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

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

Name of the organization: **PEOPLE UNITED FOR CHRIST, INC.** Employer identification number: **33 0214242**

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
JASON CARDIFF ----- 2763 VIA SINALOA, CLAREMONT, CA 91711	VP OPERATIONS 40	301,440.		3,701.
MICHELLE D. BLACKMON ----- 1431 W J ST, ONTARIO, CA 91762	MAILROOM SUP. 40	68,904.		0.
KAREN PEREZ ----- P.O. BOX 760, UPLAND, CA 91785	ACCOUNTANT 40	75,563.		0.

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

Part II 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
ROYAL PROTECTION GROUP ----- 2 SHERMAN AVENUE, NEW YORK, NEW YORK 10040	SECURITY	72,696.
PHILIP HANEY & ASSOCIATES ----- 1437 S. BOULDER AVE SUITE 1050, TULSA, OKLAHOMA 7	LEGAL	65,084.
IVASCU CONSULTING ----- 3743 VIA ZUMAYA ST. # 100, CORONA, CA 92881	SOFTWARE CONSULTANT	62,612.

Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
<p>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)</p> <p>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</p>		X
<p>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.)</p> <p>a Sale, exchange, or leasing of property?</p>		X
<p>b Lending of money or other extension of credit?</p>	X	
<p>c Furnishing of goods, services, or facilities?</p>		X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	X	
<p>e Transfer of any part of its income or assets?</p>		X
<p>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)</p>		X
<p>b Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>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?</p>		X
<p>b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?</p>		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) 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 page 5 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 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	9,612,768.	7,568,550.	7,498,083.	6,581,032.	31,260,433.
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	36,699.	24,598.	9,772.	4,700.	75,769.
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.	102.	9,664.	SEE STATEMENT 7		9,766.
23 Total of lines 15 through 22	9,649,569.	7,602,812.	7,507,855.	6,585,732.	31,345,968.
24 Line 23 minus line 17	9,649,569.	7,602,812.	7,507,855.	6,585,732.	31,345,968.
25 Enter 1% of line 23	96,496.	76,028.	75,079.	65,857.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 626,919.
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 0.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 31,345,968.
d Add Amounts from column (e) for lines 18 75,769. 19 _____ 22 9,766. 26b _____					26d 85,535.
e Public support (line 26c minus line 26d total)					26e 31,260,433.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.7271%
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					
(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 N/A					
(2003) (2002) (2001) (2000)					
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 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

NONE

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?		
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)		

34 a	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		

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
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
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		
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38		

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				N/A (e) Total
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

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 11 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 columns Yes/No and rows 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), c. All 'No' boxes are marked with an 'X'.

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. The table is currently empty.

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) No

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. The table is currently empty.

Name of organization PEOPLE UNITED FOR CHRIST, INC.	Employer identification number 33-0214242
---	---

Part I Contributors (See Specific Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
19	NELLIE STEVENS 2504 S. NANTUCKET DR 62521	\$ 6,758.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
20	ERIC KLAWITTER 33 GREYTHRONE 61704	\$ 6,157.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
21	JOYCE KELLY 6621 S MICHIGAN AVE #5 CHICAGO, IL 60637-3026	\$ 5,581.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
22	LINDA PERKINS 74 MAGNOLIA DR MONROE, LA 71203-6727	\$ 7,721.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
23	MARIAMMA ALEXANDER 2315 VALRICO FOREST DR VALRICO, FL 33594	\$ 7,523.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
24	MARY FLANDERS 1409 RIDGEWOOD DR AUGUSTA, GA 30909-2807	\$ 5,943.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

OMB No 1545-0704
Attachment
Sequence No **121**

(Rev December 2004)
Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 01/01, 2004, and ending 12/31, 2004

File In Duplicate
(see When and Where
To File on page 1 of the
instructions)

Name of person filing this return People United For Christ, Inc. Number, street, and room or suite no. (or PO box number if mail is not delivered to street address) P.O. Box 760 City or town, state, and ZIP code Upland, CA 91785 Filer's tax year beginning 01/01, 2004, and ending 12/31, 2004	A Identifying number 33-0214242 B Category of filer (See page 1 of the instructions Check applicable box(es)) 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/> C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period _____ 100.00 %
---	--

D Person(s) on whose behalf this information return is filed

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
People United For Christ, Inc	P.O. Box 760	33-0214242	X		

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation People United For Christ, Inc. - England England				b Employer identification number, if any 33-0214242 c Country under whose laws incorporated England	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency	
2004	England	Ministry	Non-Profit Org.	Euro	

2 Provide the following information for the foreign corporation's accounting period stated above

a Name, address, and identifying number of branch office or agent (if any) in the United States Same as on Page 1	b If a U S income tax return was filed, enter <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">(i) Taxable income or (loss)</th> <th style="width: 50%;">(ii) U S income tax paid (after all credits)</th> </tr> <tr> <td> </td> <td style="text-align: center;">N/A</td> </tr> </table>		(i) Taxable income or (loss)	(ii) U S income tax paid (after all credits)		N/A
(i) Taxable income or (loss)	(ii) U S income tax paid (after all credits)					
	N/A					
c Name and address of foreign corporation's statutory or resident agent in country of incorporation N/A	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different Amy Cardiff 550 College Commerce Way, Upland California USA					

Schedule A Stock of the Foreign Corporation

Part I — All Classes of Stock

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
		100%

Part II — Additional Information for Preferred Stock

(To be completed only by Category 1 filers for foreign personal holding companies.)

(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a))	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder <i>(Note. This description should match the corresponding description entered in Schedule A, Part I, column (a))</i>	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
People United For Christ, Inc. P.O. Box 760 Upland, CA 91785 #33-0214242			100%	

Schedule C Income Statement (See page 5 of the instructions.)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S Dollars
Income	1a Gross receipts or sales	1,950.05	2,659.87
	b Returns and allowances		
	c Subtract line 1b from line 1a	1,950.05	2,659.87
	2 Cost of goods sold		
	3 Gross profit (subtract line 2 from line 1c)	1,950.05	2,659.87
	4 Dividends		
	5 Interest		
	6 Gross rents, royalties, and license fees		
	7 Net gain or (loss) on sale of capital assets		
8 Other income (attach schedule)			
9 Total income (add lines 3 through 8)	1,950.05	2,659.87	
Deductions	10 Compensation not deducted elsewhere		
	11 Rents, royalties, and license fees		
	12 Interest		
	13 Depreciation not deducted elsewhere		
	14 Depletion		
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)		
	16 Other deductions (attach schedule — exclude provision for income, war profits, and excess profits taxes)	220,282.16	300,463.98
17 Total deductions (add lines 10 through 16)	220,282.16	300,463.98	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	(218,332.11)	(297,804.11)
	19 Extraordinary items and prior period adjustments (see instructions)		
	20 Provision for income, war profits, and excess profits taxes (see instructions)		
	21 Current year net income or (loss) per books (combine lines 18 through 20)	(218,332.11)	(297,804.11)

People United For Christ
Tax Payer ID 33-0214242

Expense	Euro	U.S
Television Airtime	\$ 129,501 15	\$ 176,639.05
Consultants	\$ 57,244 82	\$ 78,081 71
Direct Mail	\$ 1,040.25	\$ 1,418 90
Legal Fees	\$ 6,275 61	\$ 8,559.90
Telephone	\$ 2,454.18	\$ 3,347.49
Television Production	\$ 3,739.01	\$ 5,100.00
Travel, Meals, Lodging	\$ 20,027 13	\$ 27,316.93
Total	\$ 220,282.16	\$ 300,463.98

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (See page 5 of instructions)

(a) Name of country or U S possession	Amount of tax		
	(b) In foreign currency	(c) Conversion rate	(d) In U S dollars
1 U S.			
2 Euro	0.00	0.73314	0.00
3			0.00
4			0.00
5			0.00
6			0.00
7			0.00
8 Total			0.00

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets		(a)	(b)
		Beginning of annual accounting period	End of annual accounting period
1 Cash	1		38,724.74
2a Trade notes and accounts receivable	2a		
b Less allowance for bad debts	2b	()	()
3 Inventories	3		
4 Other current assets (attach schedule)	4		
5 Loans to shareholders and other related persons	5		
6 Investment in subsidiaries (attach schedule)	6		
7 Other investments (attach schedule)	7		
8a Buildings and other depreciable assets	8a		
b Less accumulated depreciation	8b	()	()
9a Depletable assets	9a		
b Less accumulated depletion	9b	()	()
10 Land (net of any amortization)	10		
11 Intangible assets:			
a Goodwill	11a		
b Organization costs	11b		
c Patents, trademarks, and other intangible assets	11c		
d Less accumulated amortization for lines 11a, b, and c	11d	()	()
12 Other assets (attach schedule)	12		
13 Total assets	13	0.00	38,724.74
Liabilities and Shareholders' Equity			
14 Accounts payable	14		
15 Other current liabilities (attach schedule)	15		
16 Loans from shareholders and other related persons	16		251,988.80
17 Other liabilities (attach schedule)	17		84,540.05
18 Capital stock:			
a Preferred stock	18a		
b Common stock	18b		
19 Paid-in or capital surplus (attach reconciliation)	19		
20 Retained earnings	20		(297,804.11)
21 Less cost of treasury stock	21	()	()
22 Total liabilities and shareholders' equity	22	0.00	38,724.74

Schedule G Other Information

- Yes No**
- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?
If "Yes," see page 5 of the instructions for required attachment.
 - 2 During the tax year, did the foreign corporation own an interest in any trust?
 - 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions)

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: Enter the amounts on lines 1 through 5c in **functional** currency

1 Current year net income or (loss) per foreign books of account	1	(218,332.11)
2 Net adjustments made to line 1 to determine current earnings and profits according to U S financial and tax accounting standards (see instructions)		
	Net Additions	Net Subtractions
a Capital gains or losses		
b Depreciation and amortization		
c Depletion		
d Investment or incentive allowance		
e Charges to statutory reserves		
f Inventory adjustments		
g Taxes		
h Other (attach schedule)		
3 Total net additions	0.00	
4 Total net subtractions		0.00
5a Current earnings and profits (line 1 plus line 3 minus line 4)	5a	(218,332.11)
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)	5b	
c Combine lines 5a and 5b	5c	(218,332.11)
d Current earnings and profits in U S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))	5d	(297,804.11)

Enter exchange rate used for line 5d ► Euro 0.73314

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of instructions.)

1 Subpart F income (line 40b, Worksheet A in the instructions)	1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	
5 Factoring income	5	
6 Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	6	0.00
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	
8 Exchange gain or (loss) on a distribution of previously taxed income	8	

- Yes No**
- Was any income of the foreign corporation blocked?
 - Did any such income become unblocked during the tax year (see section 964(b))?

If the answer to either question is "Yes," attach an explanation.

SCHEDULE J

(Form 5471)

(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

OMB No 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

People United For Christ, Inc.

33-0214242

Name of foreign corporation

People United For Christ - England

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U S Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year	0					0.00
2a Current year E&P						
b Current year deficit in E&P	218,332.11					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	(218,332.11)					
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)			0.00	0.00	0.00	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	(218,332.11)	0.00				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable)	(218,332.11)	0.00	0.00	0.00	0.00	(218,332.11)

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev 12-2004)

**SCHEDULE M
(Form 5471)**

(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471: People United For Christ, Inc. Identifying number: 33-0214242

Name of foreign corporation: People United For Christ, Inc.

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U S dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 10 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ EURO 0.73314

(a) Transactions of foreign corporation	(b) U S person filing this return	(c) Any domestic corporation or partnership controlled by U S person filing this return	(d) Any other foreign corporation or partnership controlled by U S person filing this return	(e) 10% or more U S shareholder of controlled foreign corporation (other than the U S person filing this return)	(f) 10% or more U S shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of property rights (patents, trademarks, etc.)					
3 Compensation received for technical, managerial, engineering, construction, or like services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)					
7 Interest received					
8 Premiums received for insurance or reinsurance					
9 Add lines 1 through 8	0.00	0.00	0.00	0.00	0.00
10 Purchases of stock in trade (inventory)					
11 Purchases of tangible property other than stock in trade					
12 Purchases of property rights (patents, trademarks, etc.)					
13 Compensation paid for technical, managerial, engineering, construction, or like services					
14 Commissions paid					
15 Rents, royalties, and license fees paid					
16 Dividends paid					
17 Interest paid					
18 Add lines 10 through 17	0.00	0.00	0.00	0.00	0.00
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions					
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions	251,988.80				

FORM 990 **GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES** **STATEMENT** **1**

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SMITH BARNEY 10214	40,000.	40,150.	0.	<150.>
SMITH BARNEY 11235	192,993.	200,904.	0.	<7,911.>
SMITH BARNEY 11235	35,125.	31,145.	0.	3,980.
TO FORM 990, PART I, LINE 8	<u>268,118.</u>	<u>272,199.</u>	<u>0.</u>	<u><4,081.></u>

FORM 990 **OTHER CHANGES IN NET ASSETS OR FUND BALANCES** **STATEMENT** **2**

DESCRIPTION	AMOUNT
UNREALIZED LOSS	<5,485.>
TOTAL TO FORM 990, PART I, LINE 20	<u><5,485.></u>

FORM 990 **OTHER EXPENSES** **STATEMENT** **3**

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
AUTO EXPENSES	17,870.	12,509.	5,361.	
COMPUTER SUPPLIES	109,925.	27,481.	27,481.	54,963.
CONSULTANT FEES	266,611.		266,611.	
CRUSADE EXPENSE	490,923.	490,923.		
DATA PROCESSING FEES	14,530.	5,812.	7,265.	1,453.
DIRECT MAIL COSTS	1,591,686.	795,843.		795,843.
FELLOWSHIP & CHURCH ACTIVITIES	22,495.	22,495.		
GIFTS	10,572.	5,286.	5,286.	
HONORARIUMS	15,910.	15,910.		
INSURANCE	122,857.	30,714.	61,429.	30,714.
GENERAL OFFICE EXPENSE	303,415.		303,415.	
OUTREACH EXPENSE	280,384.	280,384.		
OUTSIDE SERVICES	121,437.	48,575.	24,287.	48,575.
UTILITIES	114,000.	45,600.	45,600.	22,800.
TELEVISION AIRTIME	4,385,353.	4,385,353.		
TELEVISION PRODUCTION	412,446.	412,446.		
TRAINING	34,265.	17,133.	8,566.	8,566.

PROCESSING FEES AND BANK CHARGES	81,898.		4,095.	77,803.
REPAIRS AND MAINTENANCE	106,712.	21,342.	64,028.	21,342.
TOTAL TO FM 990, LN 43	<u>8,503,289.</u>	<u>6,617,806.</u>	<u>823,424.</u>	<u>1,062,059.</u>

FORM 990 OTHER ASSETS STATEMENT 4

DESCRIPTION	AMOUNT
DEPOSITS	2,087.
CASH SURRENDER VALUE OF LIFE INSURANCE	2,769.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	<u>4,856.</u>

FORM 990 OTHER LIABILITIES STATEMENT 5

DESCRIPTION	AMOUNT
CREDIT CARD PAYABLE	60,190.
ACCRUED LIABILITIES	58,691.
PAYROLL TAX PAYABLE	13,440.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	<u>132,321.</u>

SCHEDULE A OTHER INCOME STATEMENT 6

DESCRIPTION	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT
MISC INCOME	102.	9,664.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	<u>102.</u>	<u>9,664.</u>	<u>0.</u>	<u>0.</u>