

990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2005

Open to Public Inspection

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)

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 APR 1, 2005 and ending MAR 31, 2006

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC. D Employer identification number: 13-1669037. E Telephone number: 202-775-0101. F Accounting method: Accrual.

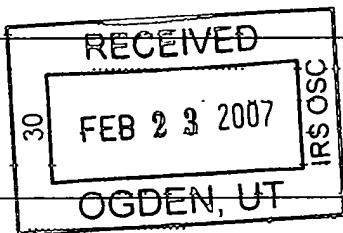
G Website: WWW.RIAA.COM. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates: N/A. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

J Organization type: 501(c)(6). K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts: 71,308,362.

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

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



RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC.

Form 990 (2005)

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 \$ 0, noncash \$ 0) 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.	2,430,000.			
26 Other salaries and wages	11,695,572.			
27 Pension plan contributions	498,849.			
28 Other employee benefits	2,449,491.			
29 Payroll taxes	708,019.			
30 Professional fundraising fees				
31 Accounting fees	38,818.			
32 Legal fees	17,341,694.			
33 Supplies	75,260.			
34 Telephone	266,710.			
35 Postage and shipping	82,480.			
36 Occupancy	1,529,235.			
37 Equipment rental and maintenance	111,632.			
38 Printing and publications	67,518.			
39 Travel	1,679,118.			
40 Conferences, conventions, and meetings	122,429.			
41 Interest	25,863.			
42 Depreciation, depletion, etc. (attach schedule)	376,226.			
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 2	16,893,835.			
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	56,392,749.			

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

RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC.

Form 990 (2005)

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Part III Statement of Program Service Accomplishments (See the instructions.)

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

What is the organization's primary exempt purpose? WORKING FOR THE BENEFIT OF THE SOUND RECORDING INDUSTRY.

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

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

a GOVERNMENT AND INDUSTRY RELATIONS: ENGAGES IN LEGISLATIVE, REGULATORY AND LEGAL ADVOCACY FOR THE RECORDING INDUSTRY. (Grants and allocations \$) If this amount includes foreign grants, check here

b BUSINESS AND LEGAL AFFAIRS: PROTECTS THE RIGHTS OF RECORD COMPANIES AND COPYRIGHT OWNERS, PROVIDES COUNSEL TO MEMBERS OF THE RECORDING INDUSTRY ASSOCIATION OF AMERICA AND LEADS ALL INDUSTRY STATUTORY LICENSE NEGOTIATIONS. THE DEPARTMENT ALSO INTEGRATES THE TECHNOLOGY OBJECTIVES AND GOALS OF THE RECORDING INDUSTRY THROUGH PROJECTS, ANALYSES AND STUDIES. (Grants and allocations \$) If this amount includes foreign grants, check here

c COMMUNICATIONS AND STRATEGIC ANALYSIS: PROVIDES INFORMATION ON THE ISSUES AFFECTING THE RECORDING INDUSTRY. (Grants and allocations \$) If this amount includes foreign grants, check here

d ANTI-PIRACY OPERATIONS: CONDUCT INVESTIGATIONS AND ENFORCEMENT RELATED TO THE ILLEGAL PRODUCTION AND DISTRIBUTION OF SOUND RECORDINGS. (Grants and allocations \$) If this amount includes foreign grants, check here

e Other program services (attach schedule) SEE STATEMENT 3 (Grants and allocations \$) If this amount includes foreign grants, check here

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

Form 990 (2005)

**RECORDING INDUSTRY ASSOCIATION OF
AMERICA, INC.**

Form 990 (2005)

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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	7,072.	45	7,194.	
	46	Savings and temporary cash investments	12,104,370.	46	484,093.	
	47 a	Accounts receivable	5,111,053.			
	b	Less: allowance for doubtful accounts		3,254,414.	47c	5,111,053.
	48 a	Pledges receivable			48c	
	b	Less: allowance for doubtful accounts			48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees			50	
	51 a	Other notes and loans receivable	4,870,999.			
	b	Less: allowance for doubtful accounts		6,000,000.	51c	4,870,999.
	52	Inventories for sale or use		100,940.	52	91,826.
	53	Prepaid expenses and deferred charges		145,862.	53	180,902.
	54	Investments - securities STMT 4	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	7,945,664.	54	7,528,332.
	55 a	Investments - land, buildings, and equipment, basis				
b	Less: accumulated depreciation			55c		
56	Investments - other			56		
57 a	Land, buildings, and equipment: basis	3,782,254.				
b	Less: accumulated depreciation STMT 5	3,493,254.		500,016.	57c	289,000.
58	Other assets (describe SEE STATEMENT 6)		1,542,322.	58	824,389.	
59	Total assets (must equal line 74). Add lines 45 through 58		31,600,660.	59	19,387,788.	
Liabilities	60	Accounts payable and accrued expenses	11,533,701.	60	9,475,616.	
	61	Grants payable		61		
	62	Deferred revenue	1,794,400.	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 SEE STATEMENT 7)		272,612.	65	1,539,391.	
66	Total liabilities . Add lines 60 through 65		13,600,713.	66	11,015,007.	
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	17,999,947.	67	8,372,781.	
	68	Temporarily restricted		68		
	69	Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds		70		
	71	Paid-in or capital surplus, or land, building, and equipment fund		71		
	72	Retained earnings, endowment, accumulated income, or other funds		72		
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		17,999,947.	73	8,372,781.	
74	Total liabilities and net assets/fund balances . Add lines 66 and 73		31,600,660.	74	19,387,788.	

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**RECORDING INDUSTRY ASSOCIATION OF
AMERICA, INC.**

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

a	Total revenue, gains, and other support per audited financial statements	a	46,765,583.
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	46,765,583.
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total revenue (Part I, line 12). Add lines c and d	e	46,765,583.

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

a	Total expenses and losses per audited financial statements	a	56,392,749.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	56,392,749.
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total expenses (Part I, line 17). Add lines c and d	e	56,392,749.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
<u>MITCH BAINWOL</u> <u>1330 CONNECTICUT AVENUE, NW STE. 300</u> <u>WASHINGTON, DC 20036</u>	CEO 40.00	1455769.	17,175.	0.
<u>CARY SHERMAN</u> <u>1330 CONNECTICUT AVENUE, NW STE. 300</u> <u>WASHINGTON, DC 20036</u>	PRESIDENT 40.00	974,231.	584,287.	0.
<u>SEE ATTACHED LIST OF NONCOMPENSATED OFFICERS, DIRECTORS AND TRUSTEES</u>	0.00	0.	0.	0.

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RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC.

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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		
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		
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a		X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		X
c Dues, assessments, and similar amounts from members	85c		
d Section 162(e) lobbying and political expenditures	85d		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		X
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	X	
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a		
b Gross receipts, included on line 12, for public use of club facilities	86b		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		
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 <u>N/A</u> ; section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>			
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			N/A
d Enter: Amount of tax on line 89c, above, reimbursed by the organization			N/A
90 a List the states with which a copy of this return is filed <u>DC</u>			
b Number of employees employed in the pay period that includes March 12, 2005	90b		112
91 a The books are in care of <u>THE ASSOCIATION</u> Telephone no. <u>202-775-0101</u> Located at <u>1330 CONN. AVE., NW, WASHINGTON, DC</u> ZIP + 4 <u>20036</u>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b		X
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 <u>N/A</u>	91c		X
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92		N/A

Form 990 (2005)

RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC.

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a ANTI-PIRACY RECOVERIES					614,239.
b GOLD/PLATINUM AWARDS					673,985.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					44,922,971.
95 Interest on savings and temporary cash investments			14	250,911.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					207,221.
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a ROYALTIES			15	15,750.	80,506.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		266,661.	46,498,922.
105 Total (add line 104, columns (B), (D), and (E))					46,765,583.

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).
▼	SEE STATEMENT 8

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: *Deborah Moore* Date: 2.15.2007 Type or print name and title: DEBORAH MOORE, CFO

Paid Preparer's Use Only: Preparer's signature: *Michael Seidman* Date: 2/13/07 Check if self-employed: Preparer's SSN or PTIN: Firm's name (or yours if self-employed), address, and ZIP + 4: BDO SEIDMAN, LLP, 7101 WISCONSIN AVE., SUITE 800, BETHESDA, MD 20814-4827 EIN: Phone no.: (301) 654-4900

Form 990 (2005)

2005 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	PROGRAM SERVICES FURNITURE AND EQUIPMENT	VARIES	VAR	.000	16	871,322.			871,322.	810,614.		0.
2	LEASEHOLD IMPROVEMENTS	VARIES	VAR	.000	16	1549561.			1549561.	1547830.		0.
3	COMPUTER EQUIPMENT	VARIES	VAR	.000	16	879,957.			879,957.	653,396.		0.
4	SOFTWARE DEVELOPMENT	VARIES	VAR	.000	16	481,414.			481,414.	481,414.		0.
	* 990 PAGE 2 TOTAL					3782254.		0.	3782254.	3493254.	0.	0.
	PROGRAM SERVICES					3782254.		0.	3782254.	3493254.	0.	0.
	* GRAND TOTAL 990 PAGE 2 DEPR					3782254.		0.	3782254.	3493254.	0.	0.

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)	
SALE OF INVESTMENTS	24,750,000.	24,542,779.	0.	207,221.	
TO FORM 990, PART I, LINE 8	24,750,000.	24,542,779.	0.	207,221.	

FORM 990

OTHER EXPENSES

STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
IFPI	2,324,963.			
POLITICAL ADVOCACY	1,044,162.			
FEDERAL LEGISLATIVE SUPPORT	1,576,361.			
INVESTIGATIVE OPERATIONS	3,569,390.			
TECHNOLOGY PROJECTS OFFICE	564,934.			
ADMINISTRATION	235,684.			
CONSUMER RESEARCH	1,833,112.			
CONSULTANTS	1,395,742.			
ONLINE ENFORCEMENTS	1,886,171.			
STATE LEGISLATIVE SUPPORT	1,005,906.			
CONTRIBUTIONS	284,261.			
PUBLIC RELATIONS	536,764.			
GOLD & PLATINUM PROJECTS	207,669.			
INSURANCE	407,060.			
TAXES	21,656.			
TOTAL TO FM 990, LN 43	16,893,835.			

FORM 990

OTHER PROGRAM SERVICES

STATEMENT 3

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
INTERNATIONAL OPERATIONS		
TOTAL TO FORM 990, PART III, LINE E		

FORM 990

NON-GOVERNMENT SECURITIES

STATEMENT 4

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
VARIOUS SHORT TERM INVESTMENTS	FMV			7,528,332.	7,528,332.
TO FORM 990, LINE 54, COL B				7,528,332.	7,528,332.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 5

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND EQUIPMENT	871,322.	810,614.	60,708.
LEASEHOLD IMPROVEMENTS	1,549,561.	1,547,830.	1,731.
COMPUTER EQUIPMENT	879,957.	653,396.	226,561.
SOFTWARE DEVELOPMENT	481,414.	481,414.	0.
TOTAL TO FORM 990, PART IV, LN 57	3,782,254.	3,493,254.	289,000.

FORM 990

OTHER ASSETS

STATEMENT 6

DESCRIPTIONAMOUNT

SECURITY DEPOSIT

27,838.

CASH SURRENDER VALUE OF LIFE INSURANCE

792,243.

INTEREST RECEIVABLE

3,808.

ADVANCES

500.

TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B

824,389.

FORM 990	OTHER LIABILITIES	STATEMENT	7
DESCRIPTION		AMOUNT	
CAPITAL LEASE OBLIGATION		225,534.	
DEFERRED COMPENSATION PLAN		1,313,857.	
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B		1,539,391.	

FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 8

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	REVENUE GENERATED FROM ANTI-PIRACY RECOVERIES FIGHTS ILLEGAL DUPLICATION AND DISTRIBUTION OF SOUND RECORDINGS BOTH DOMESTICALLY AND INTERNATIONALLY.
93B	REVENUE GENERATED FROM THE GOLD & PLATINUM PROGRAM WHICH FOSTERS AWARENESS OF INDUSTRY PRODUCTS.
94	DUES REVENUE FROM MEMBERS TO FOSTER A BUSINESS AND LEGAL CLIMATE THAT SUPPORTS AND PROMOTES THEIR CREATIVE AND FINANCIAL VITALITY.
103A	REVENUE GENERATED FROM THE SALE OF THE GOLD & PLATINUM PROGRAM CD BOX SET. THE PRODUCT IS SOLD BY A THIRD PARTY AND THIS AMOUNT REPRESENTS THE RIAA'S ROYALTY FROM THE SALE.

FORM 990, PART V, LIST OF OFFICERS, DIRECTORS AND TRUSTEES

- Polly Anthony, Geffen Records
- Mitch Bainwol, RIAA
- Glen Barros, Concord Records
- Steve Bartels, Island Records
- Victoria Bassetti, EMI Recorded Music
- Jose Behar, Univision Music Group
- Tim Bowen, SONY BMG
- Bob Cavallo, Buena Vista Music Group
- Mike Curb, Curb Records
- Jason Flom, Virgin Records America
- Joe Galante, SONY BMG
- Ivan Gavin, EMI Recorded Music
- Charles Goldstuck, RCA Music Group
- Zach Horowitz, Universal Music Group
- David Johnson, Warner Music Group
- Craig Kallman, The Atlantic Group
- Lawrence Kenswil, Universal Music Group
- Michael Koch, Koch Entertainment
- Mel Lewinter, Universal Music Group
- Kevin Liles, Warner Music Group
- Deirdre McDonald, SONG BMG
- David Munns, EMI Recorded Music
- Tom Silverman, Tommy Boy Records
- Andy Slater, Capitol Records
- Rob Stringer, SONY BMG
- Tom Whalley, Warner Bros. Records

The address for all directors is as follows:

C/O

Recording Industry Association of America

1330 Connecticut Avenue NW, Suite 300

Washington, DC 20036

Unless otherwise noted, directors receive no compensation or benefits. Hours are less than 1/week.

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

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

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

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

Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

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

Type or print	Name of Exempt Organization RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC.	Employer identification number 13-1669037
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 1330 CONNECTICUT AVENUE, NW, NO. 300	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036	

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

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

- The books are in the care of ▶ **THE ASSOCIATION**
 Telephone No. ▶ **202-775-0101** FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-months for a Form 990-T corporation) extension of time until **NOVEMBER 15, 2006** to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or

▶ tax year beginning **APR 1, 2005**, and ending **MAR 31, 2006**.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions. \$ **N/A**

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

If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **X**

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.		
Type or print. File by the extended due date for filing the return. See instructions	Name of Exempt Organization RECORDING INDUSTRY ASSOCIATION OF AMERICA, INC.	Employer identification number 13-1669037
	Number, street, and room or suite no. If a P.O. box, see instructions. 1330 CONNECTICUT AVENUE, NW, NO. 300	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036	

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

- Form 990
 Form 990-EZ
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

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

- The books are in the care of **THE ASSOCIATION**
Telephone No **202-775-0101** FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole group**, check this box . If it is for **part of the group**, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **FEBRUARY 15, 2007.**
- 5 For calendar year _____, or other tax year beginning **APR 1, 2005** and ending **MAR 31, 2006**.
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
DUE TO THE TIMING OF THE COMPLETION OF THE AUDIT OF THE FINANCIAL STATEMENTS, ADDITIONAL TIME IS NECESSARY TO PREPARE A COMPLETE RETURN.

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

Signature and Verification

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

Signature Joyce Underwood Title CPA Date 10/28/06

Notice to Applicant - To Be Completed by the IRS

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

Director _____ By: _____ Date _____

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

Type or print	Name BDO SEIDMAN, LLP
	Number and street (include suite, room, or apt. no.) or a P.O. box number 7101 WISCONSIN AVE., SUITE 800
	City or town, province or state, and country (including postal or ZIP code) BETHESDA, MD 20814-4827

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