

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

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning 04/01, 2004, and ending 03/31/2005

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: HUMAN RIGHTS WATCH, INC. D Employer identification number: 13-2875808 E Telephone number: (212) 290-4700 F Accounting method: Accrual

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

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number M Check if the organization is not required to attach Sch. B

G Website: WWW.HRW.ORG

J Organization type (check only one) X 501(c) (03) (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 38,843,318.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with 3 main sections: Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Includes sub-sections for contributions, program service revenue, membership dues, interest, dividends, rental income, investment income, sales of assets, special events, and inventory.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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. (See page 22 of the instructions.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include Grants and allocations, Specific assistance to individuals, Benefits paid to or for members, Compensation of officers, directors, etc., Other salaries and wages, Pension plan contributions, Other employee benefits, Payroll taxes, Professional fundraising fees, Accounting fees, Legal fees, Supplies, Telephone, Postage and shipping, Occupancy, Equipment rental and maintenance, Printing and publications, Travel, Conferences, conventions, and meetings, Interest, Depreciation, depletion, etc., Other expenses not covered above (itemize), and Total functional expenses.

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 [X] 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 (See page 25 of the instructions.)

What is the organization's primary exempt purpose? STMT 6

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.)

Table with 2 columns: Description and Program Service Expenses. Rows include STMT 7, STMT 8, and Total of Program Service Expenses.

**Part IV Balance Sheets** (See page 25 of the instructions.)

		(A) Beginning of year		(B) End of year	
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.					
Assets	45	Cash - non-interest-bearing		45	
	46	Savings and temporary cash investments	13,319,841.	46	16,943,906.
	47a	Accounts receivable	47a		
	b	Less: allowance for doubtful accounts	47b	47c	
	48a	Pledges receivable	48a		
	b	Less: allowance for doubtful accounts	48b	48c	
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)	51a		
	b	Less: allowance for doubtful accounts	51b	51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	232,365.	53	123,099.
	54	Investments - securities (attach schedule) <b>STMT 9</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	56,857,850.	54	63,044,073.
	55a	Investments - land, buildings, and equipment: basis	55a		
b	Less: accumulated depreciation (attach schedule)	55b	55c		
56	Investments - other (attach schedule)		56		
57a	Land, buildings, and equipment: basis <b>STMT 10</b>	57a	5,871,989.		
b	Less: accumulated depreciation (attach schedule)	57b	3,144,452.	57c	
58	Other assets (describe <b>STMT 11</b> )	5,487,170.	58	8,372,257.	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	78,950,592.	59	91,210,872.	
Liabilities	60	Accounts payable and accrued expenses	1,861,956.	60	1,401,327.
	61	Grants payable		61	
	62	Deferred revenue	48,250.	62	42,141.
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe <b>STMT 12</b> )	1,744,743.	65	1,173,998.	
66	<b>Total liabilities</b> (add lines 60 through 65)	3,654,949.	66	2,617,466.	
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	2,869,088.	67	10,495,572.
	68	Temporarily restricted	72,426,555.	68	78,097,834.
	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	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	75,295,643.	73	88,593,406.
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	78,950,592.	74	91,210,872.

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 VI Other Information (See page of the instructions.)

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 and 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.
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) orgs. 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) orgs. 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; section 4912; section 4955
89 b 501(c)(3) and 501(c)(4) orgs. 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?
89 c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89 d Enter: Amount of tax on line 89c, above, reimbursed by the organization
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
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

**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) Exclusion code	(D) Amount	
93 Program service revenue:					
a PUBLICATIONS					191,605.
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	32,606.	
96 Dividends and interest from securities . . . . .			14	838,222.	
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	900000	33,481.	18	4,310,069.	
101 Net income or (loss) from special events . . . . .					
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue: a					
b SUBTENANT REVENUE			16	144,616.	
c FILM FEST TICKETS			01	1,987.	
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .		33,481.		5,327,500.	191,605.
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					5,552,586.

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).
93A	HUMAN RIGHTS WATCH, INC. PROMOTES AND MONITORS INTERNATIONALLY RECOGNIZED CIVIL AND POLITICAL RIGHTS WORLDWIDE. THE PUBLICATIONS THAT ARE SOLD REPORT ON HUMAN RIGHTS ABUSES IN VARIOUS COUNTRIES.

**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 Personal Benefit Contracts** (See page 34 of 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).

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.

**Please Sign Here**

Signature of officer: Barbara Guglielmo Date: 1/8/15/05

Type or print name and title: Barbara Guglielmo Finance Director

**Paid Preparer's Use Only**

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

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information - (See separate instructions.)**

OMB No. 1545-0047

**2004**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

HUMAN RIGHTS WATCH, INC.

Employer identification number

13-2875808

**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
MICHELE A. ALEXANDER 350 FIFTH AVENUE NEW YORK, NY 10018	DEVELOPMENT DIRECTOR 40	160,000.	22,600.	NONE
IAIN LEVINE 350 FIFTH AVENUE NEW YORK, NY 10018	PROGRAM DIRECTOR 40	155,000.	9,183.	NONE
ALLISON ADORADIO 350 FIFTH AVENUE NEW YORK, NY 10018	OPERATIONS DIRECTOR 40	147,180.	21,227.	NONE
CARROLL BOGERT 350 FIFTH AVENUE NEW YORK, NY 10018	ASSOCIATE DIRECTOR 40	147,000.	21,300.	NONE
WILDER TAYLER 350 FIFTH AVENUE NEW YORK, NY 10018	LEG & POL DIR 40	121,900.	18,790.	NONE
Total number of other employees paid over \$50,000 . . . . . ▶	109			

**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
EUROAMERICAN COMMUNICATION, INC. 80 8TH AVE. STE 1108, NEW YORK, NY 10011	PROFESSIONAL FUNDRAISING & DIRECT MAIL EXPENSES	979,353.
COMMUNITY COUNSELING SERVICE CO. INC. P.O. BOX 27462, NEW YORK, NY 10087	PROF'L FUNDRAISING	240,000.
CAMBRIDGE CAPITAL ADVISORS INC. ONE WINTHROP SQUARE STE 500, BOSTON, MA	INVSTMT MGMT CONSULT	135,000.
INTERLOOK CORPORATION 1382 THIRD AVE, PMB 406, NEW YORK, NY	INFORMATION TECHNOL	115,240.
RAFAEL JIMENEZ 204 PARK PLACE, #4, BROOKLYN, NY 11238	GRAPHIC DESIGN	64,670.
Total number of others receiving over \$50,000 for professional services . . . . . ▶	NONE	

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

Schedule A (Form 990 or 990-EZ) 2004

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

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ <u>85,572.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . PART V, FORM 990 . . .	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3a</b> 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.)	3a	X
<b>b</b> Do you have a section 403(b) annuity plan for your employees?	3b	X
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	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 if you checked a box on line 10, 11, or 12.) Cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with columns: Calendar year (or fiscal year beginning in), (a) 2003, (b) 2002, (c) 2001, (d) 2000, (e) Total. Rows include: Gifts, grants, and contributions received; Membership fees received; Gross receipts from admissions; Gross income from interest, dividends; Net income from unrelated business activities; Total of lines 15 through 22; Organizations described on lines 10 or 11; Organizations described on line 12; Unusual Grants.

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

NOT APPLICABLE

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

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----	31	
32 Does the organization maintain the following: a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33 Does the organization discriminate by race in any way with respect to: a Students' rights or privileges? . . . . .	33a	
b Admissions policies? . . . . .	33b	
c Employment of faculty or administrative staff? . . . . .	33c	
d Scholarships or other financial assistance? . . . . .	33d	
e Educational policies? . . . . .	33e	
f Use of facilities? . . . . .	33f	
g Athletic programs? . . . . .	33g	
h Other extracurricular activities? . . . . .	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34 a Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	34a	
b Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	35	

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

(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	85,572.
38	Total lobbying expenditures (add lines 36 and 37)	38	85,572.
39	Other exempt purpose expenditures	39	19,973,769.
40	Total exempt purpose expenditures (add lines 38 and 39)	40	20,059,341.
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	<b>If the amount on line 40 is -</b>		
	<b>The lobbying nontaxable amount is -</b>		
	Not over \$500,000 . . . . . 20% of the amount on line 40	41	1,000,000.
	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)	42	250,000.
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period					
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total	
45	Lobbying nontaxable amount . . . . .	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
46	Lobbying ceiling amount (150% of line 45(e)) . . . . .					6,000,000.
47	Total lobbying expenditures	85,572.	92,479.	100,000.	75,000.	353,051.
48	Grassroots nontaxable amount . . . . .	250,000.	250,000.	250,000.	250,000.	1,000,000.
49	Grassroots ceiling amount (150% of line 48(e)) . . . . .					1,500,000.
50	Grassroots lobbying expenditures . . . . .					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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.) . . . . .			

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



Name of organization HUMAN RIGHTS WATCH, INC.	Employer identification number 13-2875808
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(03) (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

**General Rule -**

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

**Special Rules -**

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

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

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

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

Name of organization **HUMAN RIGHTS WATCH, INC.**

Employer identification number  
**13-2875808**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SEE SCHEDULE II	10,058,606.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990, PART I - EXCLUDED CONTRIBUTIONS

=====

DESCRIPTION

-----

AMOUNT

-----

ANNUAL DINNER HONORING HUMAN  
RIGHTS

1,944,867.

TOTAL

-----  
1,944,867.  
=====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES  
 =====

DESCRIPTION -----	GROSS REVENUE -----	DIRECT EXPENSES -----	NET INCOME -----
ANNUAL DINNER HONORING HUMAN RIGHTS	2,935,585.	990,718.	NONE
TOTALS	----- 2,935,585. =====	----- 990,718. =====	----- NONE =====



FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

=====

DESCRIPTION

AMOUNT

-----

-----

NET UNREALIZED GAIN ON INVESTMENTS

287,017.

-----

TOTAL

287,017.

=====

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

=====

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
-----	-----	-----	-----
GRANTS PAID			
=====			
HELLMAN HARMETT	NONE INDIVIDUAL	CENTRAL PROGRAM	164,958.
		TOTAL CONTRIBUTIONS PAID	----- 164,958. =====

## FORM 990, PART II - OTHER EXPENSES

=====

DESCRIPTION -----	TOTAL -----	PROGRAM SERVICES -----	MANAGEMENT AND GENERAL -----	FUNDRAISING -----
CONSULTANTS FEE	820,537.	445,704.	9,922.	364,911.
INFORMATION SERVICES	119,730.	86,813.	14,175.	18,742.
MISSIONS	1,023,285.	1,021,998.	602.	685.
OUTREACH	484,897.	484,897.		
SPECIAL PROJECTS	766,671.	766,671.		
DIRECT MAIL	878,094.			878,094.
OFFICE EXPENSE	511,049.	343,123.	62,603.	105,323.
PROFESSIONAL FEES	120,228.	95,416.	17,924.	6,888.
	-----	-----	-----	-----
TOTALS	4,724,491.	3,244,622.	105,226.	1,374,643.
	=====	=====	=====	=====

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE  
=====

HUMAN RIGHTS WATCH, INC. IS DEDICATED TO PROTECTING THE HUMAN RIGHTS  
OF PEOPLE AROUND THE WORLD.

FORM 990, PART III - PROGRAM SERVICE ACCOMPLISHMENTS (A THROUGH D)

=====

ITEM	DESCRIPTION	EXPENSES
-----	-----	-----
A	AFRICA DIVISION OF HRW MONITORS AND PROMOTES HUMAN RIGHTS IN SUB-SAHARAN AFRICA. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.	3,044,455.
B	EUROPE & CENTRAL ASIA DIVISION OF HRW MONITORS AND PROMOTES HUMAN RIGHTS IN EUROPE AND CENTRAL ASIA. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.	2,595,522.
C	ASIA DIVISION OF HRW MONITORS AND PROMOTES HUMAN RIGHTS IN ASIAN COUNTRIES FROM AFGHANISTAN TO THE EAST. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.	1,984,131.
D	MIDDLE EAST & NORTH AFRICA DIVISION OF HRW MONITORS AND PROMOTES HUMAN RIGHTS IN THE MIDDLE EAST AND NORTH AFRICA. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.	1,411,967.
TOTAL		----- 9,036,075. =====

FORM 990, PART III - OTHER PROGRAM SERVICES (LINE E)

=====

DESCRIPTION  
-----

GRANTS AND  
ALLOCATIONS  
-----

EXPENSES  
-----

CHILDREN'S RIGHTS DIVISION (SEE SCHEDULE III)		1,183,951.
AMERICAS DIVISION (SEE SCHEDULE III)		1,043,508.
ARMS DIVISION (SEE SCHEDULE III)		988,900.
WOMEN'S RIGHTS DIVISION (SEE SCHEDULE III)		870,100.
OTHER DIVISIONS (SEE SCHEDULE III)	164,958.	5,576,332.
	-----	-----
TOTALS	164,958.	9,662,791.
	=====	=====

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
OTHER SECURITIES	1,674,179.
LIMITED PARTNERSHIPS	21,132,125.
CORPORATE STOCKS	25,478,928.
CORPORATE BONDS	7,913,012.
US GOVERNMENT OBLIGATIONS	6,845,829.
TOTALS	63,044,073.

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

ASSET DESCRIPTION	METHOD/ CLASS	FIXED ASSET DETAIL			ACCUMULATED DEPRECIATION DETAIL		
		ADDITIONS	DISPOSALS	ENDING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
FURN & FIXTURES	SL			881,349.	104,675.		621,881.
OFFICE EQUIPMENT	SL			312,261.	51,071.		243,189.
COMPUTER SOFTWARE	SL			288,442.	55,912.		161,275.
COMPUTER HARDWARE	SL			1,294,802.	182,871.		933,804.
LEASEHOLD IMPROV	SL			3,095,135.	230,130.		1,184,303.
TOTALS				5,871,989.			3,144,452.



FORM 990, PART IV - OTHER ASSETS

=====

DESCRIPTION	ENDING BOOK VALUE
-----	-----
OTHER RECEIVABLES	209,858.
SECURITY DEPOSITS	91,465.
CONTRIBUTIONS RECEIVABLE	8,064,490.
UNCONDITIONAL PROMISES TO GIVE (NET OF DISCOUNTS)	6,444.
	-----
TOTALS	8,372,257.
	=====

FORM 990, PART IV - OTHER LIABILITIES

=====

DESCRIPTION	ENDING BOOK VALUE
-----	-----
DEFERRED RENT	1,173,998.
TOTALS	----- 1,173,998. =====

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSE	990,718.
TOTAL	990,718.

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSE	990,718.
TOTAL	990,718.

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

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
KENNETH ROTH 350 FIFTH AVENUE - 34TH FLOOR  NEW YORK, NY 10118	EXECUTIVE DIRECTOR 40	275,000.	34,100.	NONE
JANE OLSON 350 FIFTH AVENUE - 34TH FLOOR  NEW YORK, NY 10118	CHAIR <1	NONE	NONE	NONE
BRUCE RABB 350 FIFTH AVENUE - 34TH FLOOR  NEW YORK, NY 10118	SECRETARY <1	NONE	NONE	NONE
SEE SCHEDULE I FOR ADDITIONAL BOARD OF DIRECTORS		NONE	NONE	NONE
	GRAND TOTALS	275,000.	34,100.	NONE

## SCHEDULE A, PART IV-A - OTHER INCOME

=====

DESCRIPTION -----	2003 ----	2002 ----	2001 ----	2000 ----	TOTAL -----
SUBTENANT REVENUE	75,848.	114,235.	134,151.	110,494.	434,728.
OTHER REVENUE	35,548.				35,548.
	-----	-----	-----	-----	-----
TOTALS	111,396.	114,235.	134,151.	110,494.	470,27
	=====	=====	=====	=====	=====



HUMAN RIGHTS WATCH, INC.  
3/31/2005

ATTACHMENT TO FORM 990, PART V

NAME	ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMP.	CONTRIB. TO EE BENE PLANS	EXP. AACT & OTHER ALLOW.
ROLAND ALGRANT	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE
OMAR AMANAT	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
LISA ANDERSON	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
LLOYD AXWORTHY	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
ROBERT L. BERNSTEIN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR (FOUNDING CHAIR) <1	NONE	NONE	NONE
DAVID M. BROWN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
WILLIAM D. CARMICHAEL	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE
DOROTHY CULLMAN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
ADRIAN W. DEWIND	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE
EDITH EVERETT	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
JONATHAN F. FANTON	350 FIFTH AVE. NEW YORK, NY	DIRECTOR (FORMER CHAIR) <1	NONE	NONE	NONE
MICHAEL E. GELLERT	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE SCHEDULE I 1/4



RICHARD J. GOLDSTONE	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
VARTAN GREGORIAN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
ALICE H. HENKIN	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE
JAMES F. HOGE, JR.	350 FIFTH AVE. NEW YORK, NY	VICE-CHAIR <1	NONE	NONE	NONE
STEPHEN L. KASS	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
MARINA PINTO KAUFMAN	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE
WENDY KEYS	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
ROBERT KISSANE	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
BRUCE J. KLATSKY	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
JOANNE LEEDOM-ACKERMAN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
JOSH MAILMAN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
KATI MARTON	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
LORE HARP MCGOVERN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
BARRY MEYER	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE

JOEL MOTLEY	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
SAMUEL K. MURUMBA	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
JANE OLSON	350 FIFTH AVE. NEW YORK, NY	CHAIR <1	NONE	NONE	NONE
PETER OSNOS	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
KATHLEEN PERATIS	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
CATHERINE POWELL	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
BRUCE RABB	350 FIFTH AVE. NEW YORK, NY	SECY, BOARD EMERITUS <1	NONE	NONE	NONE
SIGRID RAUSING	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
VICTORIA RISKIN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
KEVIN RYAN	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
ORVILLE SCHELL	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
SID SHEINBERG	350 FIFTH AVE. NEW YORK, NY	VICE-CHAIR <1	NONE	NONE	NONE
GARY SICK	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE
MALCOLM B. SMITH	350 FIFTH AVE. NEW YORK, NY	BOARD EMERITUS <1	NONE	NONE	NONE

DOMNA STANTON	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE
JOHN J. STUDZINSKI	350 FIFTH AVE. NEW YORK, NY	VICE-CHAIR <1	NONE	NONE	NONE
SHIBLEY TELHAMI	350 FIFTH AVE. NEW YORK, NY	DIRECTOR <1	NONE	NONE	NONE

HUMAN RIGHTS WATCH, INC.  
EIN: 13-2875808  
FYE: 3/31/05

ATTACHMENT TO FORM 990, PART III - OTHER PROGRAM SERVICES (LINE E)

	GRANTS	EXPENSES
<b>CHILDREN'S RIGHTS DIVISION -</b> MONITORS AND PROMOTES CHILDREN'S RIGHTS. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.		1,183,951
<b>AMERICAS DIVISION -</b> MONITORS AND PROMOTES HUMAN RIGHTS IN THE COUNTRIES OF S. AMERICA, CENTRAL AMERICA AND THE CARIBBEAN. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.		1,043,508
<b>ARMS DIVISION -</b> SEEKS TO CURTAIL ARMS TRANSFERS. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.		988,900
<b>WOMEN'S RIGHTS DIVISION -</b> MONITORS & PROMOTES WORLDWIDE WOMEN'S RIGHTS. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC.		870,100
<b>OTHER DIVISIONS -</b> MONITOR AND PROMOTE INTERNATIONALLY RECOGNIZED CIVIL AND POLITICAL RIGHTS WORLDWIDE. HRW SENDS INVESTIGATIVE MISSIONS TO COLLECT INFO. AND REPORTS ITS FINDINGS TO THE PUBLIC	164,958	5,576,332
<b>TOTAL</b>	<u>164,958</u>	<u>9,662,791</u>

HUMAN RIGHTS WATCH, INC.

EIN: 13-2875808

FYE: MARCH 31, 2005

ATTACHMENT TO FORM 990, PART VI, LINE 90

LIST OF STATES RECEIVING COPY OF RETURN:

AL, AK, AZ, AR, CA, CO, CT, FL, GA, IL, KS, KY, ME, MD, MA, MI, MS, NH, NJ,  
NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, UT, VA, WA, WV, WI