

September 9, 2025

International School Psychology
Association Inc
10 Michael Giorgalla St
Egkomi Cyprus 1095
Attention: Carmello Macarubbo Callueng

Dear Carmello,

Enclosed are the original and one copy of the 2024 exempt organization returns, as follows...

2024 Form 990-EZ

Form 114, Report of Foreign Bank and Financial Accounts

2024 California Form 199

Please review the return for completeness and accuracy.

We prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Michael J Peterson, CPA

TAX RETURN FILING INSTRUCTIONS

REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

Prepared For:

International School Psychology
Association Inc
10 Michael Giorgalla St
Egkomi Cyprus 1095

Prepared By:

Wipfli LLP
1502 London Road, Suite 200
Duluth, MN 55812

Form Must be Filed On or Before:

Return Form(s) 114A to us as soon as possible.

Special Instructions:

TAX RETURN FILING INSTRUCTIONS

FORM 990-EZ

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

International School Psychology
Association Inc
10 Michael Giorgalla St
Egkomi Cyprus 1095

Prepared By:

Wipfli LLP
1502 London Road, Suite 200
Duluth, MN 55812

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us as soon as possible

Internal Revenue Code Section 6104(d) requires that Form 990 should be made available for public inspection during regular business hours at the organization's principal office. The return must also be available for public inspection at any regional or district offices having three or more employees. Inspection of this return must be allowed for three years from the due date specified above. The inspection requirement applies to all portions of the return except for the names and addresses of any contributors to the organization. The inspection requirement also applies to your organization's application for tax-exempt status (Form 1023 or 1024) and the Internal Revenue Service determination letter approving exempt status.

Form 114a Department of the Treasury Financial Crimes Enforcement Network (FinCEN) May 2015	Record of Authorization to Electronically File FBARs (See instructions below for completion) <u>Do not send to FinCEN. Retain this form for your records.</u> The form 114a may be digitally signed	INTERNA20240001
Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)		
1. Owner last name or entity's legal name INTERNATIONAL SCHOOL PSYCHOLOGY ASSOCIATION INC	2. Owner first name	3. Owner M.I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M.I.
I/we declare that I/we have provided information concerning <u>1</u> (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2024 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.		
7. Owner signature (Authorized representative if entity)	8. Date MM DD YYYY	9. Owner or entity TIN 203317540
10. TIN type a ☒ EIN b ☐ SSN/ITIN c ☐ Foreign	11. Spouse signature	12. Date MM DD YYYY
13. Spouse TIN	14. TIN type a ☐ EIN b ☐ SSN/ITIN c ☐ Foreign	
Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.		
15. Preparer last name PETERSON CPA	16. Preparer first name MICHAEL	17. Preparer M.I. J
18. Preparer PTIN P01833529	19. Address 1502 LONDON ROAD, SUITE 200	20. City DULUTH
21. State MN	22. ZIP/postal code 55812	23. Country code US
24. Preparer's (item 15) employer's (Entity) name WIPFLI LLP	25. Employer EIN 39-0758449	26. Preparer's signature MICHAEL J PETERSON, C
Instructions for completing the FBAR Signature Authorization Record This record may be completed by the individual or entity granting such authorization (Part I) <u>OR</u> the individual/entity authorized to perform such services. The completed record <u>must</u> be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See http://bsaefiling.fincen.treas.gov/main.html for registration). Read and complete the account owner statement in Part I. To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, items 7/8 and complete items 9 and 10. Item 7 may be digitally signed. <u>Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)</u> If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, (item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as <i>see above</i>, or <i>same as item number x</i>). Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer or the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer <u>must</u> sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority. The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010. 430(d). DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.		

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2024

Name of filer INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INCEIN or SSN
20-3317540Name and title of officer or person subject to tax DR KRISTEN VARJAS
ISPA PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☒	b Total revenue, if any (Form 990-EZ, line 9)	2b 80,591.
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize WIPFLI LLP to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41360254403

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MICHAEL J PETERSON, CPA

Date 09/09/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2024)

**BSA E-Filing - Report of
Foreign Bank and Financial
Accounts (FBAR)**

FinCEN Form 114

INTERNA20240001

Filing Name INTERNATIONAL SCHOOL PSYCHOLOGY

Submission Type NEW

PIN NOT REQUIRED

Check here ☒ if this report is submitted by an authorized third party, and complete the 3rd party preparer section on page one of the report. The E-file system will auto complete item 46.

NOTE: The FBAR must be received by the Department of the Treasury on or before April 15, 2025. An automatic extension to October 15, 2025 is available.

This report filed late for the following reason (Check only one):

- a. ☐ Forgot to file
- b. ☐ Did not know that I had to file
- c. ☐ Thought account balance was below reporting threshold
- d. ☐ Did not know that my account qualified as foreign
- e. ☐ Account statement not received in time
- f. ☐ Account statement lost (Replacement requested)
- g. ☐ Late receiving missing required account information
- h. ☐ Unable to obtain joint spouse signature in time
- i. ☐ Unable to access BSA E-filing system
- z. ☐ Other (please provide explanation below)

REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

1 This report is for calendar
year ended 12/31

2024

Amended ☐**Part I** Filer information **INTERNA20240001**

2 Type of filer

a ☐ Individual b ☐ Partnership c ☒ Corporation d ☐ Consolidated e ☐ Fiduciary or other - Enter type _____

3 U.S. Taxpayer Identification Number 203317540 <u>If filer has no U.S. Identification number complete item 4</u>	3a TIN type ☐ SSN/ITIN ☒ EIN	4 Foreign identification (Complete only if item 3 is not applicable) a Type: ☐ Passport ☐ Foreign TIN ☐ Other _____ b Number _____ c Country of Issue _____	5 Individual's date of birth MM/DD/YYYY
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6 Last name or organization name INTERNATIONAL SCHOOL PSYCHOLOGY ASSOCIATION INC	7 First name	8 Middle initial	8a Suffix
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9 Mailing address (number, street, and apt. or suite no.)

10 MICHAEL GIORGALLA ST

10 City EGKOMI	11 State	12 ZIP/Postal Code 1095	13 Country CYPRUS
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- 14 a) Does the filer have a financial interest in 25 or more financial accounts?
Yes ☐ Enter number of accounts _____ Do not complete Part II or Part III, but maintain records of the information.
No ☒
- b) Does the filer have signature authority over but no financial interest in 25 or more financial accounts?
Yes ☐ Enter number of accounts _____ Comp. Part IV, items 34 through 43 for each person on whose behalf the filer has sign. authority.
No ☒

Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year 101,103.	15a Amount unknown ☐	16 Type of account a ☒ Bank b ☐ Securities c ☐ Other - Enter type below
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17 Name of financial institution in which account is held

EUROBANK

18 Account number or other designation 001-2001-0046581-3	19 Mailing address (number, street, apt. or suite no.) of financial institution in which account is held 41, ARCH. MAKARIOS III AVENUE, 1065		
20 City NICOSIA	21 State, if known	22 Foreign postal code, if known	23 Country CYPRUS

Signature 44a Check here ☒ if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer signature The report will be electronically signed when filed	45 Filer title, if not reporting a personal account	46 Date (MM/DD/YYYY) This date will auto-fill when the FBAR is electronically signed
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Third Party Preparer Use Only	47 Preparer's last name PETERSON CPA	48 First name MICHAEL	49 MI J	50 Check ☐ if self-employed	51 TIN P01833529	51a TIN type ☒ PTIN ☐ SSN/ITIN ☐ Foreign
	52 Contact phone no. 218.722.4705	52a Ext.	53 Firm's name WIPFLI LLP	54 Firm's TIN 39-0758449	54a TIN type ☒ EIN ☐ Foreign	
	55 Mailing address (number, street, apt. or suite no.) 1502 LONDON ROAD, SUITE 200	56 City DULUTH	57 State MN	58 ZIP/Postal Code 55812	59 Country US	

Short Form
Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning

, and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC

Number and street (or P.O. box if mail is not delivered to street address)

10 MICHAEL GIORGALLA ST

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

EGKOMI CYPRUS 1095

D Employer identification number

20-3317540

E Telephone number

3572259190

F Group Exemption
NumberG Accounting Method: ☐ Cash ☒ Accrual Other (specify) _____

I Website: WWW.ISPAWEB.ORG

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527H Check ☒ if the organization is
not required to attach Schedule B
(Form 990).K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other _____L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II,
column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 80,591.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	1,857.
	2	Program service revenue including government fees and contracts	2	30,269.
	3	Membership dues and assessments	3	28,242.
	4	Investment income	4	20,223.
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	80,591.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	40,047.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	34,710.
	16	Other expenses (describe in Schedule O)	16	5,057.
17	Total expenses. Add lines 10 through 16	17	79,814.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	777.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	399,915.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	10,258.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	410,950.

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2024)

Part II	Balance Sheets (see the instructions for Part II)
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Check if the organization used Schedule O to respond to any question in this Part II

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	336,577.	22 396,692.
23	Land and buildings		23
24	Other assets (describe in Schedule O) SEE SCHEDULE O	118,818.	24 87,982.
25	Total assets	455,395.	25 484,674.
26	Total liabilities (describe in Schedule O) SEE SCHEDULE O	55,480.	26 73,724.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	399,915.	27 410,950.

27	Net assets or fund balances (line 27 of column (D) must agree with line 27)	555,515
Part III Statement of Program Service Accomplishments (see the instructions for Part III)		

Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
Advertising costs	\$
Business travel expenses	\$
Charitable contributions	\$
Compensation of officers and directors	\$
Contractual services	\$
Dues and subscriptions	\$
Gifts	\$
Honoraria	\$
Interest	\$
Legal fees	\$
Life insurance premiums	\$
Miscellaneous expenses	\$
Office expenses	\$
Paid advertising	\$
Rent	\$
Salaries and wages	\$
Taxes and licenses	\$
Total	\$

28	CONFERENCES, SUPPORT AND PUBLICATIONS TO ACCOMPLISH THE EXEMPT PURPOSES.		
	(Grants \$) If this amount includes foreign grants, check here	☐	28a 59,285.
29			
	(Grants \$) If this amount includes foreign grants, check here	☐	29a
30			
	(Grants \$) If this amount includes foreign grants, check here	☐	30a
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here	☐	31a
32	Total program service expenses (add lines 28a through 31a)		32 59,285.

02	Total program service expenses (add lines 20a through 31a)	
Part IV	List of Officers, Directors, Trustees, and Key Employees	

(list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

[illegible]

**INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC**

Form 990-EZ (2024)

20-3317540

Page 3

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V X	
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		Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	N/A	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.			
b Did the organization file Form 1120-POL for this year?	37b		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b N/A			
39 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on line 9	39a	N/A	
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0. ; section 4912 0. ; section 4955 0.			
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.			
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41 List the states with which a copy of this return is filed CA			
42a The organization's books are in care of PETROS STRATIS Telephone no. 3572259190 Located at: 10 MICHAEL GIORGALLA ST, EGKOMI CYPRUS ZIP + 4 1095			
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)?	42b	X	
If "Yes," enter the name of the foreign country CYPRUS See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c At any time during the calendar year, did the organization maintain an office outside the United States?	42c	X	
If "Yes," enter the name of the foreign country CYPRUS			
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A			
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c Did the organization receive any payments for indoor tanning services during the year?	44c		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		

Form 990-EZ (2024)

46

Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?
If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI

Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI

47

Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year?
If "Yes," complete Sch. C, Part II

	Yes	No
47		X

48

Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		X
----	--	---

49a

Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
-----	--	---

b

If "Yes," was the related organization a section 527 organization?

49b		
-----	--	--

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." NONE

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

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.

Sign Here	Signature of officer		Date		
	DR. KRISTEN VARJAS, ISPA PRESIDENT				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	MICHAEL J PETERSON, CPA	MICHAEL J PETERSON, CPA	09/09/25		P01833529
	Firm's name	Firm's EIN			
	WIPFLI LLP	39-0758449			
	Firm's address			Phone no.	
	1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812			218.722.4705	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC

Schedule A (Form 990) 2024

20-3317540 Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions)	12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here		☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14		%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐	
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		☐	
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐	
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐	

Schedule A (Form 990) 2024

**INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC**

Schedule A (Form 990) 2024

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30,329.	32,122.	37,078.	27,319.	30,099.	156,947.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	3,000.	11,782.	16,028.	87,807.	30,269.	148,886.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	33,329.	43,904.	53,106.	115,126.	60,368.	305,833.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						305,833.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	33,329.	43,904.	53,106.	115,126.	60,368.	305,833.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	28,486.	31,438.	14,995.	18,644.	20,222.	113,785.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	28,486.	31,438.	14,995.	18,644.	20,222.	113,785.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	61,815.	75,342.	68,101.	133,770.	80,590.	419,618.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	72.88 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	74.02 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	27.12 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	25.98 %

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC**

Schedule A (Form 990) 2024

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Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC

Schedule A (Form 990) 2024

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2024

INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC

Schedule A (Form 990) 2024

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

This image shows a single page of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page, leaving small margins at the top and bottom. There are no vertical margin lines, text, or other markings on the page.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	INTERNATIONAL SCHOOL PSYCHOLOGY ASSOCIATION INC	Employer identification number	20-3317540
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FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:	
DESCRIPTION OF PROPERTY:	AMOUNT:
ROYALTIES	20,223.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:	
DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
COMMITTEES	203.
BANK FEES	420.
JCC CHARGES	719.
CHARITIES	357.
GIFTS	118.
CATERING EXPENSES	3,240.
TOTAL TO FORM 990-EZ, LINE 16	5,057.

FORM 990-EZ, PART I, LINE 20, CHANGES IN NET ASSETS:	
CHANGES IN NET ASSETS OR FUND BALANCES:	AMOUNT:
PRIOR PERIOD ADJUSTMENT	-6,722.
CURRENCY TRANSLATION	16,980.
TOTAL TO FORM 990-EZ, LINE 20	10,258.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:		
DESCRIPTION	BEG. OF YEAR	END OF YEAR
RECEIVABLES/ PREPAYMENTS/ACCRUED INCOME	118,818.	87,982.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:		
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	25,897.	33,198.
PREPAID MEMBERSHIP FEES	13,575.	13,867.
ACCOUNTING FEES ACCRUALS	16,008.	26,659.
TOTAL TO FORM 990-EZ, LINE 26	55,480.	73,724.

FORM 990 EZ, PART III
ISPA'S MISSION IS TO:

- PROMOTE THE USE OF SOUND PSYCHOLOGICAL PRINCIPLES WITHIN THE CONTEXT OF EDUCATION AND SCHOOLING INTERNATIONALLY AT GLOBAL AND LOCAL LEVELS.
- PROMOTE THE IMPROVEMENT OF CHILDREN'S AND YOUNG PEOPLE'S WELL-BEING AS WELL AS THEIR COGNITIVE, EMOTIONAL, PHYSICAL, SOCIAL AND SPIRITUAL DEVELOPMENT IN SCHOOLS AND COMMUNITIES ACROSS THE WORLD.
- PROMOTE COMMUNICATION AND COLLABORATION AMONG PARENTS/CAREGIVERS, EDUCATORS AND OTHER PROFESSIONALS WHO ARE COMMITTED TO THE IMPROVEMENT OF CHILDREN'S WELL-BEING.
- PROMOTE HIGH STANDARDS FOR THE PROVISION OF EDUCATING SCHOOL AND EDUCATIONAL PSYCHOLOGISTS NATIONALLY, REGIONALLY, AND INTERNATIONALLY.
- PROMOTE HIGH STANDARDS OF PRACTICE IN SCHOOL AND EDUCATIONAL PSYCHOLOGY ACROSS THE WORLD.
- PROMOTE HIGH QUALITY RESEARCH THAT INFORMS PRACTICE IN SCHOOL AND EDUCATIONAL PSYCHOLOGY AND ADDRESSES THE CULTURAL DIVERSITY OF CHILDREN ACROSS THE WORLD.
- PROMOTE AND PROTECT THE RIGHTS OF ALL CHILDREN AND YOUNG PEOPLE ACCORDING TO THE UN CONVENTION ON THE RIGHTS OF THE CHILD AND RELATED UN STATEMENTS.

Name of the organization	INTERNATIONAL SCHOOL PSYCHOLOGY ASSOCIATION INC	Employer identification number	20-3317540
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8. INITIATE AND PROMOTE COOPERATION WITH OTHER ORGANIZATIONS, WORKING FOR PURPOSES SIMILAR TO THOSE OF ISPA, IN ORDER TO ADVOCATE FOR AND SUPPORT CHILDREN AND YOUNG PEOPLE ACROSS THE WORLD.

9. PROMOTE STRUCTURES THAT PREVENT AND PROTECT ALL CHILDREN FROM DISCRIMINATION BASED ON RACE, ETHNICITY, RELIGION, AGE, GENDER, ABILITY, SEXUAL ORIENTATION, DISABILITY, OR SOCIO-ECONOMIC STATUS; AND ADVOCATE FOR THE INCLUSION AND PARTICIPATION OF ALL CHILDREN IN EDUCATION AND SOCIETY.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:
THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Forms included in Electronic Filing

Form 990/990-EZ/990-PF	Form 990-T
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TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

International School Psychology
Association Inc
10 Michael Giorgalla St
Egkomi Cyprus 1095

Prepared By:

Wipfli LLP
1502 London Road, Suite 200
Duluth, MN 55812

To be Signed and Dated By:

Not applicable

Amount of Tax:

Total Tax	\$	0
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
No payment is required	\$	

Overpayment:

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. Please review the return for completeness and accuracy. We will then transmit your return electronically to the FTB. Do not mail the paper copy of the return to the FTB.

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

We recommend that returns be mailed certified mail, return receipt requested with the stamp validated at a postal station in order to have proof of timely mailing.

One copy must also be signed, title inserted, dated and forwarded to the Attorney General. Please submit the form to the following address: Wisconsin Department of Justice, Civil Litigation Unit, P.O. Box 7857, Madison, WI 53707-7857.

We are also enclosing two copies of Form 1952 - Wisconsin Supplement to Financial Report. One copy must be signed by two officers of the Organization, titles inserted, and dated. Mail to the Department of Corporate and Consumer Services, Division of Banking, P.O. Box 7879, Madison, WI 53707-7879, on or before the due date.

We are also enclosing two copies of the Minnesota Charitable Organization Annual Report. One copy must be signed by two officers of the organization, titles inserted and dated. There is a \$25 registration fee with the filing of this return. Please make your check payable to "State of Minnesota" and mail with the return to: Charities Unit, Suite 1200, Bremer Tower, 445 Minnesota Street, St. Paul, MN 55101-2130 on or before the due date.

The second copy enclosed stamped "client copy" is to be retained for your records.

We are also enclosing two copies of Form 4T - Wisconsin Exempt Organization Business Franchise or Income Tax Return. One copy must be signed by an officer of the Organization, title inserted, dated and forwarded to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908, on or before the due date.

We are also enclosing two copies of Form 308 - Wisconsin Charitable Organization Annual Report. One copy must be signed by two officers of the Organization, titles inserted, and dated. Mail to the Department of Corporate and Consumer Services, P.O. Box 7879, Madison, WI 53707-7879, on or before the due date.

We are also enclosing two copies of Form 1943 - Wisconsin Affidavit in Lieu of Annual Financial Report. One copy must be signed by two officers of the Organization, titles inserted, and dated. Mail to the Department of Financial Institutions, Division of Banking, P.O. Box 7876, Madison, WI 53707-7876, on or before the due date.

One copy must also be signed, title inserted, dated and forwarded to The Honorable Tim Fox, Attorney General for the State of Montana, Department of Justice, PO Box 201401, Helena, MT 59620.

2024

California Exempt Organization
Annual Information Return

199

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC

California corporation number

2638645

Additional information. See instructions.

FEIN

20-3317540

Street address (suite or room)

10 MICHAEL GIORGALLA ST

PMB no.

City

EGKOMI

State

ZIP code

Foreign country name

CYPRUS

Foreign province/state/county

Foreign postal code

1095

- A** First return ☐ Yes ☒ No
- B** Amended return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final information return?
- ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) ☐
- E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- F** Federal return filed? (1) ☐ 990T (2) ☐ 990PF
(3) ☐ Sch H (990) (4) ☒ Other 990 series
- G** Is this a group filing? See instructions ☐ Yes ☒ No
- H** Is this organization in a group exemption ☐ Yes ☒ No
If "Yes," what is the parent's name?

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources \$
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☒ No
Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	•	1	50,492	00
	2	Gross dues and assessments from members and affiliates	•	2	28,242	00
	3	Gross contributions, gifts, grants, and similar amounts received	•	3	1,857	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	•	4	80,591	00
	5	Cost of goods sold	•	5		00
	6	Cost or other basis, and sales expenses of assets sold	•	6		00
	7	Total costs. Add line 5 and line 6	•	7		00
	8	Total gross income. Subtract line 7 from line 4	•	8	80,591	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	•	9	79,814	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	•	10	777	00
Payments	11	Total payments	•	11		00
	12	Use tax. See General Information K	•	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	•	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	•	14		00
	15	Penalties and interest. See General Information J	•	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	•	16		00
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 taxpayer) is based on all information of which preparer has any knowledge.					
	Signature of officer	Title ISPA PRESIDENT	Date	• Telephone		
Paid Preparer's Use Only	Preparer's signature	MICHAEL J PETERSON, CPA	Date 09/09/25	Check if self-employed	• PTIN P01833529	
	Firm's name (or yours, if self-employed) and address	WIPFLI LLP 1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812			• Firm's FEIN 39-0758449	
					• Telephone 218.722.4705	
		May the FTB discuss this return with the preparer shown above? See instructions			• ☒ Yes ☐ No	

INTERNATIONAL SCHOOL PSYCHOLOGY
ASSOCIATION INC

20-3317540

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

428951 01-14-25

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2		00
	3	Dividends	•	3		00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5	20,223	00
	6	Gross amount received from sale of assets (See instructions)	•	6		00
	7	Other income. Attach schedule	•	7	SEE STATEMENT 1	30,269 00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	50,492	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9		00
	10	Disbursements to or for members.	•	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	SEE STATEMENT 2	0 00
	12	Other salaries and wages	•	12		00
	13	Interest	•	13		00
	14	Taxes	•	14		00
	15	Rents	•	15		00
	16	Depreciation and depletion (See instructions)	•	16		00
	17	Other expenses and disbursements. Attach schedule	•	17	SEE STATEMENT 3	79,814 00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	79,814	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		336,577	•	396,692
2	Net accounts receivable			•	
3	Net notes receivable			•	
4	Inventories			•	
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments. Attach schedule			•	
10	a Depreciable assets				
	b Less accumulated depreciation				
11	Land			•	
12	Other assets. Attach schedule STMT 4		118,818	•	87,982
13	Total assets		455,395		484,674
Liabilities and net worth					
14	Accounts payable			•	
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable			•	
18	Other liabilities. Attach schedule STMT 5		55,480		73,724
19	Capital stock or principal fund			•	
20	Paid-in or capital surplus. Attach reconciliation			•	
21	Retained earnings or income fund		399,915	•	410,950
22	Total liabilities and net worth		455,395		484,674

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	777	7	Income recorded on books this year not included in this return. Attach schedule	•	
2	Federal income tax	•		8	Deductions in this return not charged against book income this year. Attach schedule	•	
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule	•		10	Net income per return. Subtract line 9 from line 6		777
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	Total. Add line 1 through line 5		777				

CA 199	OTHER INCOME	STATEMENT 1
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DESCRIPTION	AMOUNT
PROGRAM SERVICE REVENUE	30,269.
TOTAL TO FORM 199, PART II, LINE 7	30,269.

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 2
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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
VERONIQUE LE MEZEC 10 MICHAEL GIORGALLA STREET, EGKOMI 1	PRESIDENT 1.00	0.
DR. CHRYSE HATZICHRISTOU 10 MICHAEL GIORGALLA STREET, EGKOMI 1	PAST PRESIDENT 1.00	0.
DR. KRISTEN VARJAS 10 MICHAEL GIORGALLA STREET, EGKOMI 1	PRESIDENT ELECT 1.00	0.
MICHAEL SHEEHAN 10 MICHAEL GIORGALLA STREET, EGKOMI 1	TREASURER (THRU 07/24) 1.00	0.
ODETH BLOEMBERG 10 MICHAEL GIORGALLA STREET, EGKOMI 1	SECRETARY (THRU 07/24) 1.00	0.
DR. CARMELO CALLUENG 10 MICHAEL GIORGALLA STREET, EGKOMI 1	TREASURER 1.00	0.
DR. PANAGIOTA DIMITROPOULOU 10 MICHAEL GIORGALLA STREET, EGKOMI 1	SECRETARY 1.00	0.
TOTAL TO FORM 199, PART II, LINE 11		0.

CA 199	OTHER EXPENSES	STATEMENT 3
DESCRIPTION		AMOUNT
DONATIONS		0.
COMMITTEES		203.
BANK FEES		420.
MISCELLANEOUS		0.
INTEREST & DIVIDEND INCOME EXPENSES		0.
EXCHANGE DIFFERENCES		0.
JCC CHARGES		719.
CHARITIES		357.
GIFTS		118.
CATERING EXPENSES		3,240.
PROFESSIONAL FEES AND OTHER PAYMENTS TO INDEPENDENT CONTRACTORS		40,047.
PRINTING, PUBLICATIONS, POSTAGE AND SHIPPING		34,710.
TOTAL TO FORM 199, PART II, LINE 17		79,814.

CA 199	OTHER ASSETS	STATEMENT 4
DESCRIPTION	BEG. OF YEAR	END OF YEAR
RECEIVABLES/ PREPAYMENTS/ACCRUED INCOME	118,818.	87,982.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	118,818.	87,982.

CA 199	OTHER LIABILITIES	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	25,897.	33,198.
PREPAID MEMBERSHIP FEES	13,575.	13,867.
ACCOUNTING FEES ACCRUALS	16,008.	26,659.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	55,480.	73,724.

TAXABLE YEAR
2024**California e-file Return Authorization for
Exempt Organizations**FORM
8453-EO

Exempt Organization name	Identifying number
INTERNATIONAL SCHOOL PSYCHOLOGY ASSOCIATION INC	20-3317540

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	80,591
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	80,591
3	Refund (Form 109, line 26)	3	
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	

Part II Settle Your Account Electronically for Taxable Year 2024

- 5 ☐ Direct deposit of refund (Form 109 only.)
- 6 ☐ Electronic funds withdrawal 6a Amount 6b Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 9 Routing number _____
- 10 Account number _____ 11 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here  _____  **ISPA PRESIDENT**

Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO's signature	_____ MICHAEL J PETERSON, CPA	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN			
	WIPFLI LLP 1502 LONDON ROAD, SUITE 200 DULUTH, MN	39-0758449			
		ZIP code			55812

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature	Date	Check if self-employed ☐	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address	Firm's FEIN		
		ZIP code		