

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

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

2002

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning

, 2002, and ending

, 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
THE BIOSOPHICAL INSTITUTE, INC

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO BOX 21367

City or town, state or country, and ZIP + 4
SOUTH EUCLID, OH 44121

D Employer identification number
34-1884570

E Telephone number
(216) 382-8326

F Enter 4-digit (GEN) ▶

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

G Accounting method: Cash Accrual
Other (specify) ▶

I Web site: ▶

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

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

K Check ▶ 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 Add Lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **320**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions.)

R Revenue	1 Contributions, gifts, grants, and similar amounts received	1	300
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	20
	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 (line 5a less line 5b) (attach schedule)	5c	
	6 Special events and activities (attach schedule):		
	a Gross revenue (not including \$ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (line 6a less line 6b)	6c		
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 (line 7a less line 7b)	7c		
8 Other revenue (describe ▶)	8		
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	320	
E Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	660
	13 Professional fees and other payments to independent contractors	13	35
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	348
	16 Other expenses (describe ▶ WEBSITE)	16	300
17 Total expenses (add lines 10 through 16)	17	1,343	
A Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)	18	(1,023)
	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	
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year (combine lines 18 through 20)	21	(1,023)

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 39 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	7,041	6,018
23 Land and buildings		
24 Other assets (describe ▶)		
25 Total assets	7,041	6,018
26 Total liabilities (describe ▶)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	7,041	6,018

For Paperwork Reduction Act Notice, see the separate instructions.

EEA

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Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)

What is the organization's primary exempt purpose? SEE ATTACHED
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28	STUDY CIRCLES - 2 HR SESSIONS NO CHARGE	(Grants \$)	28a
29	WEB PAGE - HTTP://BIOSOPHICALINSTITUTE.TRIPOD.COM	(Grants \$)	29a
30	ADVERTISING/DISTRIBUTION OF LITERATURE/PR	(Grants \$)	30a
31	Other program services (attach schedule)	(Grants \$)	31a
32	Total program service expenses (add lines 28a through 31a)		32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
LOIS RUSKIN 4095 MONTICELLO BLVD, CL HT OH	PRESIDENT	0	0	0
MIRIAM L GROSSMAN 850 S GREEN RD #3, SO EUCLID OH	SECY/TREAS	0	0	0

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, & proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?		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 unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under:		
section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.		
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ _____		
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ _____		
41 List the states with which a copy of this return is filed. ▶ _____		
42 The books are in care of ▶ _____ Telephone no. ▶ _____		
Located at ▶ _____ ZIP + 4 ▶ _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here ▶ <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		

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

Date

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature

M I Pawlowski

Date

01-31-2003

Check if self-employed

Preparer's SSN or PTIN (See Gen. Inst. W)

P00120160

Firm's name (or yours if self-employed), address, and ZIP + 4

M I PAWLOWSKI
2184 WESTMINSTER RD
CLEVELAND HTS OH

EIN

44118

Phone no. ▶

216-371-1060

THE BIOSOPHICAL INSTITUTE, INC

34-1884570

TO WORK FOR THE SYNTHESIS OF RELIGION, PHILOSOPHY,
SCIENCE, EDUCATION AND ART, AND TO CREATE A WORLD
FELLOWSHIP OF PEACE-LOVING HUMAN BEINGS WHO HAVE OVER-
COME RELIGIOUS, NATIONAL, RACIAL AND SOCIAL PREJUDICES
AND WHO CAN WORK CREATIVELY FOR THE GROWTH OF DEMOCRACY,
SPIRITUAL PERSONAL GROWTH AND PEACE