

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2002**Open to Public Inspection**

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

C Name of organization International Association for Near Death
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. Box 502
 City or town, state or country, and ZIP + 4 EAST WINDSOR HILL CT 06028

D Employer identification number 06 1050150

E Telephone number 860 882-1211

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) ▶

G Web site ▶ WWW.IANDS.ORG

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

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

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

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ▶ N/A
H(c) Are all affiliates included? ☐ Yes ☐ No
 (If "No," attach a list. See instructions.) N/A
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No
I Enter 4-digit GEN ▶ N/A
M Check ▶ ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1a	24689	1d	24689
	a	Direct public support	1b		2	22478
	b	Indirect public support	1c		3	40389
	c	Government contributions (grants)			4	687
	d	Total (add lines 1a through 1c) (cash \$ 24689 noncash \$)			5	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			6a	
	3	Membership dues and assessments			6b	
	4	Interest on savings and temporary cash investments			6c	
	5	Dividends and interest from securities			7	
	6a	Gross rents			8a	
	b	Less rental expenses			8b	
	c	Net rental income or (loss) (subtract line 6b from line 6a)			8c	
Expenses	7	Other investment income (describe ▶)			8d	
	8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss) (attach schedule)				
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))				
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		9c	
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)				
	10a	Gross sales of inventory, less returns and allowances	10a		10c	
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				
Net Assets	11	Other revenue (from Part VII, line 19)			11	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	88243
	13	Program services (from line 44, column (B))			13	50837
	14	Management and general (from line 44, column (C))			14	25136
	15	Fundraising (from line 44, column (D))			15	
	16	Payments to affiliates (attach schedule)			16	
	17	Total expenses (add lines 16 and 44, column (A))			17	75973
	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	12270
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	51829
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, 19, and 20)			21	64099	

SCANNED MAY 29 2007

Revenue

Expenses

Net Assets

P 6

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 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>5800</u> noncash \$ _____)	22 5800	5800		
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31 500		500	
32	Legal fees	32			
33	Supplies	33 107		107	
34	Telephone	34 1093		1093	
35	Postage and shipping	35 4857	4857		
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38 23379	23379		
39	Travel	39			
40	Conferences, conventions, and meetings	40 14695	14695		
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses not covered above (itemize) a <u>INS.</u>	43a 1664		1664	
	b <u>ADMINISTRATIVE SERVICES</u>	43b 19888		19888	
	c <u>BANK CHARGES</u>	43c 899		899	
	d <u>WEB SITE</u>	43d 2106	2106		
	e <u>OFFICE EXP.</u>	43e 985		985	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 75973	50837	25136	

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)What is the organization's primary exempt purpose? SEE ATTACHED STATEMENT

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

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

a	<u>ORGANIZATIONAL PURPOSES MET VIA PUBLICATION OF A QUARTERLY NEWS LETTER AND A QUARTERLY PROFESSIONAL JOURNAL</u> (Grants and allocations \$ <u>5800</u>)	36142
b	<u>CONFERENCE AND MEMBERSHIP MEETINGS</u> (Grants and allocations \$ _____)	14695
c	_____ (Grants and allocations \$ _____)	
d	_____ (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	50837

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		13674	45	24373
	46	Savings and temporary cash investments		35764	46	37334
	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			53	
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	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	57a	2391			
b	Less accumulated depreciation (attach schedule)	57b	-0-	2391	57c	2391
58	Other assets (describe <input type="checkbox"/>)				58	
59	Total assets (add lines 45 through 58) (must equal line 74)			51829	59	64098
Liabilities	60	Accounts payable and accrued expenses			60	
	61	Grants payable			61	
	62	Deferred revenue			62	
	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 <input type="checkbox"/>)			65	
66	Total liabilities (add lines 60 through 65)				66	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			67	
	68	Temporarily restricted			68	
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input 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		51829	72	64098
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)			51829	73
74	Total liabilities and net assets / fund balances (add lines 66 and 73)			51829	74	64098

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

Part IV-A **Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions)

a Total revenue, gains, and other support per audited financial statements ▶

b Amounts included on line **a** but not on line 12, Form 990

(1) Net unrealized gains on investments \$ _____

(2) Donated services and use of facilities \$ _____

(3) Recoveries of prior year grants \$ _____

(4) Other (specify) \$ _____

Add amounts on lines (1) through (4) ▶

c Line **a** minus line **b** ▶

d Amounts included on line 12, Form 990 but not on line **a**

(1) Investment expenses not included on line 6b, Form 990 \$ _____

(2) Other (specify) \$ _____

Add amounts on lines (1) and (2) ▶

e Total revenue per line 12, Form 990 (line **c** plus line **d**) ▶

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

a Total expenses and losses per audited financial statements ▶

b Amounts included on line **a** but not on line 17, Form 990

(1) Donated services and use of facilities \$ _____

(2) Prior year adjustments reported on line 20, Form 990 \$ _____

(3) Losses reported on line 20, Form 990 \$ _____

(4) Other (specify) \$ _____

Add amounts on lines (1) through (4) ▶

c Line **a** minus line **b** ▶

d Amounts included on line 17, Form 990 but not on line **a**

(1) Investment expenses not included on line 6b, Form 990 \$ _____

(2) Other (specify) \$ _____

Add amounts on lines (1) and (2) ▶

e Total expenses per line 17, Form 990 (line **c** plus line **d**) ▶

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 26 of the instructions.)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations of which more than \$10,000 was provided by the related organizations? **▶** ☐ **Yes** ☐ **No**
If "Yes," attach schedule—see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	✓
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	✓
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	✓
80a 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?	80a	✓
b If "Yes," enter the name of the organization ▶ _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures See line 81 instructions	81a	NONE
b Did the organization file Form 1120-POL for this year?	81b	
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	✓
b If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
c Dues, assessments, and similar amounts from members	85c	
d Section 162(e) lobbying and political expenditures	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b Gross receipts, included on line 12, for public use of club facilities	86b	
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	✓
89a 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 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? If "Yes," attach a statement explaining each transaction	89b	✓
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a List the states with which a copy of this return is filed ▶ _____		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	0
91 The books are in care of ▶ FOX COMPUTER SYSTEMS Telephone no ▶ (860) 882-1205 Located at ▶ MAIL PO BOX 113, E. WINDSOR, CT ZIP + 4 ▶ 06028-0113		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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 ▶ 92		

Part VII Analysis of Income-Producing Activities (See page 31 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 CONFERENCE					18054
b SALES OF NEWSLETTERS, QTRLY					4424
c PROFESSIONAL JOURNALS TO					
d NON MEMBERS					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					40389
95 Interest on savings and temporary cash investments					687
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					
105 Total (add line 104, columns (B), (D), and (E))					63554

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 32 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	MEETING TO ENHANCE DISCUSSION AND PROVIDE INFORMATION REGARDING THE NEAR DEATH TOPIC
93B	PROGRAM SALES ON NEAR DEATH TOPICS DESIGNED FOR EDUCATIONAL PURPOSES

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, from a personal benefit contract?

(b) Did the organization, during the year, pay premiums, directly or indirectly, from a personal benefit contract?

Note. If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return and believe it is true, correct, and complete. Declaration of preparer (other than agent) <i>(Signature)</i>
	<i>Anneliese Fox</i> Signature of officer
Paid Preparer's Use Only	<i>Anneliese Fox Administrative</i> Type or print name and title
	Preparer's signature <i>Lucella Scello</i> Firm's name (or yours if self-employed), address and ZIP + 4 <i>76 CLAYTON RD E. HARTFORD, CT</i>



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

OMB No 1545-0047

2002

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

Employer identification number

INTERNATIONAL ASSOC FOR NEAR DEATH STUDIES 06 1050150

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
NONE				
Total number of other employees paid over \$50,000 ▶				

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
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

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

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 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

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

- 3** Does the organization make grants for scholarships, fellowships, student loans, etc.? (See **Note** below)

- 4** Do you have a section 403(b) annuity plan for your employees?

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12** ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5) or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

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

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	27087	11595	8466	6487	53635
16 Membership fees received	42220	41913	44751	43128	172012
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	66543	25971	37635	23737	153886
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	677	511	689	2959	4836
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	136527	79990	91541	76311	384369
24 Line 23 minus line 17	69984	54019	53906	52574	230483
25 Enter 1% of line 23	1365	800	915	763	
26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 ▶					26a 4610
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					26b NONE
c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶					26c NONE
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶					26d NONE
e Public support (line 26c minus line 26d total) ▶					26e NONE
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f NONE %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2001) _____ (2000) _____ (1999) _____ (1998) _____ b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals). Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2001) _____ (2000) _____ (1999) _____ (1998) _____ c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶					27c _____
d Add: Line 27a total _____ and line 27b total _____ ▶					27d _____
e Public support (line 27c total minus line 27d total) ▶					27e _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ 27f					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

- 29** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
- If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

- 32** Does the organization maintain the following
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d** Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

- 33** Does the organization discriminate by race in any way with respect to

- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

- 34a** Does the organization receive any financial aid or assistance from a governmental agency?

- b** Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either 34a or b, please explain using an attached statement

- 35** Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

	Yes	No
29		
30		
31		
32a		
32b		
32c		
32d		
33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		
34a		
34b		
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		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table—			
If the amount on line 40 is— Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000	The lobbying nontaxable amount is— 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

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

- 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

Yes	No	Amount

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? _____

a Transfers from the reporting organization to a noncharitable exempt organization of

Yes	No
-----	----

(i) Cash

51a(i)		
---------------	--	--

(ii) Other assets

a(i)		
------	--	--

b Other transactions

--	--	--

(ii) Sales or exchanges of assets with a noncharitable exempt organization

201

(ii) Purchases of assets from a noncharitable exempt organization

20		
h(i)		

(iii) Rental of facilities, equipment, or other assets

b(1)		
b(11)		

(iv) Reimbursement arrangements

b(iii)		
b(iv)		

(v) Loans or loan guarantees

$s(y)$		
$h(y)$		

(vi) Performance of services or membership or fundraising solicitations

b(v)		
b(v)		

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

5(4)		
6		

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶

▶ ☐ Yes ☐ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
NA		

INTERNATIONAL ASSN. FOR NEAR DEATH STUDIES

061050150

Supporting Statement - Form 990 Part II - Line 22(2002)

Grants:	02/15/02	\$1,800.00	University of N. Texas
	06/28/02	1,800.00	University of N. Texas
	12/27/02	2,200.00	University of N. Texas

The above monies were for research funding for near death studies.

INTERNATIONAL ASSN. FOR NEAR DEATH STUDIES

06-1050150

Supporting Statement - Form 990 Part III - (2002)

The purposes of the Association are to: 1) Encourage, promote, and support the scholarly study of near-death, at-death, and related experiences; 2) Encourage the exchange of ideas and the communication of findings about near-death and related experiences; 3) Collect information about these phenomena and function as a clearing house for the dissemination of education material to the general public and the media; 4) Serve as a fraternal organization for those who have experienced such phenomena; and 5) Facilitate the application of knowledge emerging from research of near-death and related phenomena to appropriate settings.

The International Association
for Near-Death Studies, Inc



Phone (860) 644-5216

Fax (860) 644-5759

P O Box 502 East Windsor Hill CT 06028-0502 USA

Email services@iands.org

Web <http://www.iands.org>

06-1050150

Supporting Statement - Form 990 (2002) Part **V**

(A)	(B)	(C)	(D)	(E)
Bill Taylor 5329 Broadwater Ln Clarksville, MD 21029	President less than 10	0	0	0
Pamela Kircher, MD 353 Eagle Pass Durango, CO 81301	Vice President less than 10	0	0	0
Janice Holden, Ed D U of N Tx Dept of Counseling PO Box 311337 Denton, TX 76203	Secretary less than 10	0	0	0
Linda Jacquin 2251 Ebert Ln Wentzville, MO 63385	Treasurer less than 10	0	0	0
Paul Bernstein, Ph D 8 Ferry St Chelsea, MA 02150	Director less than 10	0	0	0
Chuck Gaylord 788 18th Street Boulder, CO 80302	Director less than 10	0	0	0
Debbie James, RN 139 Vaughan Pl San Antonio, TX 78201	Director less than 10	0	0	0
Jeff Long, MD 2608 Tower Ln NE Tacoma, WA 98422	Director less than 10	0	0	0
Dan Punzak 2720 Timer Pointe DrE Springfield, IL 62702	Director less than 10	0	0	0
Edward Salisbury, DDiv 4513 Keota Dr Austin, TX 78749	Director less than 10	0	0	0
Cassandra M St Claire 1446 Mission Blvd Santa Rosa, CA 95409	Director less than 10	0	0	0
Bruce Greyson, M D Division of Personality Studies Box 152 University of Virginia Health Center Charlottesville, VA 22908	Director of Research less than 10	0	0	0

Note The organization does not have any paid employees to date, all services performed by any above individual are on a volunteer basis

IANDS mission is to respond to people's needs for information and support concerning Near-death and similar experiences and to encourage recognition of the experiences as genuine and significant events of rich meaning