

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) INTERNATIONAL REMOTE VIEWING ASSOCIATION		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions .) 04:3782270
1b c/o Name (if applicable) Cheryle Hopton		3 Name and telephone number of person to be contacted if additional information is needed WILLIAM EIGLES (303) 837-8252
1c Address (number and street) 3235 Turning Bridge St.	Room/Suite	4 Month the annual accounting period ends DECEMBER
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. Las Vegas NV 869135		5 Date incorporated or formed JANUARY 9, 2004
1e Web site address www.irva.org		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
8 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a ☒ **Corporation**—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b ☐ **Trust**— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


(Signature)

Vice-president
(Type or print name and title or authority of signer)

4/27/05
(Date)

For Paperwork Reduction Act Notice, see page 7 of the instructions.

Cat. No. 17133K

International Remote Viewing Association

ADDRESS: _____

EIN: 04-3782270

Ref: Form 1023, Part I, Line 10:

- 1) Attached is a copy of the articles of incorporation, approved and dated by the Certification Clerk on behalf of the Nevada Secretary of State, together with the issued Corporate Charter.

I hereby declare that the original articles of incorporation for THE INTERNATIONAL REMOTE VIEWING ASSOCIATION were filed with the Nevada Secretary of State on December 29, 2003 and were approved thereby on January 9, 2004.

By: _____

Paul H. Smith, Its Vice President

- 2) Attached is a copy of the current Bylaws of the organization.
- 3) Nevada law provides for distribution of assets for one or more I.R.C. §501[c](3) purposes upon dissolution of the entity. See N.R.S. §82.461(4), which states in pertinent part that persons appointed or authorized to liquidate a dissolved corporation shall, after winding it up, realizing upon its assets, and paying its debts, distribute the residue of its money and property as follows:

“Assets received and held by the corporation subject to limitations permitting their use only for charitable, religious, eleemosynary, benevolent, educational or similar purposes, but not held upon a condition requiring return, transfer or conveyance upon dissolution, must be transferred or conveyed to one or more domestic or foreign corporations, societies or organizations engaged in activities substantially similar to those of the dissolving corporation, pursuant to a plan of distribution[.]”

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attached

- 2 What are or will be the organization's sources of financial support? List in order of size.

See attached

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See attached

International Remote Viewing Association

ADDRESS: _____

EIN: 04-3782270

Ref: Form 1023, Part II, Line 1:

The organization will continue the activities initiated by Bay Research Institute (EIN 94-29269147) d/b/a The International Remote Viewing Association in 2001. Specifically, the organization will:

1. Sponsor an annual weekend conference of researchers, trainers, and practitioners on the subject of remote viewing, a parapsychological phenomenon originally researched, developed, and operationalized by some of the organization's current directors and their associates on behalf of the U.S. government beginning in 1972. These conferences increase public awareness of, educate the attending public about, and promote further research into the phenomenon. As such, they actualize two of IRVA's stated purposes of furthering (1) the accurate education of the public with regard to new developments in human paranormal perception and consciousness, and (2) the encouragement of, and participation in, remote-viewing research, applications, and theory development.

A conference is planned for 2005 and will likely be held in June in Nevada at a site not yet determined. It will be conducted by the officers and directors of the organization, and will consume about 50 percent of the organization's time in planning, organizing, and holding the event.

2. Publish a quarterly subscription publication, containing news, resources, event and book reviews, and substantive articles pertaining to remote-viewing research and projects, primarily to a membership readership. This activity assists IRVA in accomplishing the educational goals more broadly addressed by the annual conferences that it will hold.

All writing, article selection, editing, and layout are performed by the officers of IRVA and several volunteers over the internet, and publication assembly and production are done respectively by a professional administrative-services firm in Connecticut and a printing company in Florida. This effort will consume about 35 percent of the organization's time.

3. Preserve and grow the membership of the organization through maintaining an up-to-date informational website and a members-only subscription discussion list in cyberspace, and encouraging the formation of discrete city chapters comprised of individuals interested in learning, practicing, and performing remote viewing for both research and operational purposes. This activity further assists IRVA in accomplishing the educational and research-promotion goals more broadly addressed by the annual conferences that it will hold.

All such efforts will be conducted by IRVA officers and volunteers working from personal computers. This activity will consume about 15 percent of IRVA's time.

International Remote Viewing Association

ADDRESS: _____

EIN: 04-3782270

Ref: Form 1023, Part II, Line 2:

Sources of financial support will include (1) individual donations, (2) fees for annual conference and other educational events, (3) fees for individual membership in the organization, and (4) private foundation grants (possibly).

Ref: Form 1023, Part II, Line 3:

No fundraising program has yet been developed or implemented, nor have any formal solicitations been made. The program will likely include the submission of proposals to appropriate foundations and personal solicitations to individuals who express an interest in and a desire to support the work of IRVA. Educational events, perhaps in the context of the annual conferences and for which additional fees will be collected, are also envisioned. Neither mail solicitation campaigns nor fundraising committees are planned, and no solicitations for support have yet been prepared.

Part II Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:**a** Names, addresses, and titles of officers, directors, trustees, etc.

SEE ATTACHMENT.

b Annual compensationSEE
ATTACHMENT.

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part II, Line 4d, on page 3.) ☐ Yes ☒ No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? ☒ Yes ☐ No
If either of these questions is answered "Yes," explain.

See attached

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☐ Yes ☒ No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? ☐ Yes ☒ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

International Remote Viewing Association

ADDRESS: _____

EIN: 04-3782270

Ref: Form 1023, Part II, Line 5:

The organization is the outgrowth of and successor to Bay Research Institute (EIN 94-29269147) d/b/a The International Remote Viewing Association, which operated in this capacity from 1999 – 2003. Bay Research Institute persists as an independent §501[c](3) organization.

Part II Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

A QUARTERLY SUBSCRIPTION PUBLICATION; 2 WEBSITES

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? ☐ Yes ☒ No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☒ Yes ☐ No

- b Is the organization a party to any leases? ☐ Yes ☒ No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 11 Is the organization a membership organization? ☒ Yes ☐ No
If "Yes," complete the following:

- a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

- b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

- c What benefits do (or will) the members receive in exchange for their payment of dues?

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☒ N/A ☐ Yes ☐ No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

- b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? ☒ N/A ☐ Yes ☐ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 13 Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
If "Yes," explain fully.

International Remote Viewing Association

ADDRESS: _____

EIN: 04-3782270

Ref: Form 1023, Part II, Line 10a:

Attached is a copy of the contract between IRVA and Fox Computer Systems (FoxCom), located at 46 Kennedy Rd., Unit 1, South Windsor, CT 06074. FoxCom provides various administrative services to the organization, such as answering IRVA's toll-free telephone line during weekdays, assembling IRVA's quarterly publication for transmittal to the printer, maintaining its membership mailing lists, and receiving all fees for IRVA conferences and memberships.

Ref: Form 1023, Part II, Line 11:

- (a) The organization has no express membership requirements. Membership is available to any interested person. Fees and dues consist solely of an annual membership fee of \$35.00 or a two-year membership fee of \$60.
- (b) The organization has attracted and will continue to attract members through its annual conference, its quarterly publication, the chartering of members' chapters in cities in the U.S. and around the world, speaking engagements by its directors and officers, books tours and media interviews by its directors, and distribution of its pamphlets at other, related public events. A copy of IRVA's current pamphlet for this purpose is attached.
- (c) In exchange for their dues, members currently receive a subscription to *Aperture*, IRVA's quarterly publication, discounts on their fees for the annual conference, and exclusive access to a subscription discussion list in cyberspace. In future, members will also receive privileged access to sections of the organization's website, for purposes of participating in remote-viewing projects, experiments, and surveys.

Part III. Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☒ Yes ☐ No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- ☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- ☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

- 4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

- 5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

☐ **Yes** (Answer question 8.)

☒ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

☐ **Yes** (Complete Schedule E.)

☐ **No**

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|--|---|--|
| a <input type="checkbox"/> | As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b <input type="checkbox"/> | As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c <input type="checkbox"/> | As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d <input type="checkbox"/> | As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e <input type="checkbox"/> | As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d , g , h , or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f <input type="checkbox"/> | As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g <input type="checkbox"/> | As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h <input type="checkbox"/> | As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i <input type="checkbox"/> | As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j <input checked="" type="checkbox"/> | The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i . The organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes **a** through **f** in question 9, go to question

14. If you checked box **g** in question 9, go to questions 11 and 12.

If you checked box **h**, **i**, or **j**, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box **h**, **i**, or **j** in question 9, has the organization completed a tax year of at least 8 months?
- ☒ **Yes**—Indicate whether you are requesting:
- ☒ A definitive ruling. (Answer questions 11 through 14.)
- ☐ An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
- ☐ **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☒ and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here ☒ and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

- 14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		<input checked="" type="checkbox"/>	A
Is the organization, or any part of it, a school?		<input checked="" type="checkbox"/>	B
Is the organization, or any part of it, a hospital or medical research organization?		<input checked="" type="checkbox"/>	C
Is the organization a section 509(a)(3) supporting organization?		<input checked="" type="checkbox"/>	D
Is the organization a private operating foundation?		<input checked="" type="checkbox"/>	E
Is the organization, or any part of it, a home for the aged or handicapped?		<input checked="" type="checkbox"/>	F
Is the organization, or any part of it, a child care organization?		<input checked="" type="checkbox"/>	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		<input checked="" type="checkbox"/>	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		<input checked="" type="checkbox"/>	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From Jan to 31 Dec 2004	(b) 2005 (Projected)	(c) 2006 (Projected)	(d)	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	24,320				
	2 Membership fees received	4,245				
	3 Gross investment income (see instructions for definition)	- 0 -				
	4 Net income from organization's unrelated business activities not included on line 3	- 0 -				
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	- 0 -				
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	- 0 -				
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	(Royalties) 4,509				
	8 Total (add lines 1 through 7)	33,074				
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22	(Conference) 23,165 (Books) 7,373				
	10 Total (add lines 8 and 9)	66,612				
	11 Gain or loss from sale of capital assets (attach schedule)	- 0 -				
	12 Unusual grants	- 0 -				
	13 Total revenue (add lines 10 through 12)	66,612	65,000	70,000		
Expenses	14 Fundraising expenses	- 0 -				
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	- 0 -				
	16 Disbursements to or for benefit of members (attach schedule)	- 0 -				
	17 Compensation of officers, directors, and trustees (attach schedule)	1163 William Eiger				
	18 Other salaries and wages	- 0 -				
	19 Interest	- 0 -				
	20 Occupancy (rent, utilities, etc.)	1,339				
	21 Depreciation and depletion	- 0 -				
	22 Other (attach schedule) Professional Fees	55,052				
	23 Total expenses (add lines 14 through 22)	57,554	55,000	60,000		
	24 Excess of revenue over expenses (line 13 minus line 23)	9,058	10,000	10,000		

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>2004</u>
Assets		
1	Cash	1 9,057
2	Accounts receivable, net <u>(Books)</u>	2 7,373
3	Inventories <u>(T-shirts)</u>	3 1,038
4	Bonds and notes receivable (attach schedule)	4 - 0 -
5	Corporate stocks (attach schedule)	5 - 0 -
6	Mortgage loans (attach schedule)	6 - 0 -
7	Other investments (attach schedule)	7 - 0 -
8	Depreciable and depletable assets (attach schedule)	8 - 0 -
9	Land	9 - 0 -
10	Other assets (attach schedule)	10 - 0 -
11	Total assets (add lines 1 through 10)	11 17,468
Liabilities		
12	Accounts payable	12 57,554
13	Contributions, gifts, grants, etc., payable	13 - 0 -
14	Mortgages and notes payable (attach schedule)	14 - 0 -
15	Other liabilities (attach schedule)	15 - 0 -
16	Total liabilities (add lines 12 through 15)	16 57,554
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 - 0 -
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 57,554
If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation <input type="checkbox"/>		