

AMENDED

OMB No. 1545-1150

Short Form

2002

Open to Public Inspection

990-EZ

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)

► 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.

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning 01/01 , 2002, and ending 12/31 , 20 02							
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1"> <tr> <td>C Name of organization Bay Research Institute DBA Int'l Remote Viewing Association</td> <td>D Employer identification number 94 : 2926147</td> </tr> <tr> <td>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 1010 Harriet Street</td> <td>E Telephone number (866) 374-4782</td> </tr> <tr> <td>City or town, state or country, and ZIP + 4 Palo Alto, CA 94301-3430</td> <td>F Enter 4-digit (GEN) ► NA</td> </tr> </table>	C Name of organization Bay Research Institute DBA Int'l Remote Viewing Association	D Employer identification number 94 : 2926147	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 1010 Harriet Street	E Telephone number (866) 374-4782	City or town, state or country, and ZIP + 4 Palo Alto, CA 94301-3430	F Enter 4-digit (GEN) ► NA
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• 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: ► **www.irva.org**

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

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. ► \$ **52892-**

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	5226-
	2 Program service revenue including government fees and contracts	2	NA
	3 Membership dues and assessments	3	6171-
	4 Investment income	4	54-
	5a Gross amount from sale of assets other than inventory	5a	NA
	b Less: cost or other basis and sales expenses	5b	NA
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	NA
	6 Special events and activities (attach schedule):		
	a Gross revenue (not including \$ 396- of contributions reported on line 1)	6a	30981-
	b Less: direct expenses other than fundraising expenses	6b	34021-
c Net income or (loss) from special events and activities (line 6a less line 6b)	6c	(3040-)	
7a Gross sales of inventory, less returns and allowances	7a	9141-	
b Less: cost of goods sold	7b	6584-	
c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	2557-	
8 Other revenue (describe ► Royalties)	8	1319-	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	12287-	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	NA
	11 Benefits paid to or for members	11	NA
	12 Salaries, other compensation, and employee benefits	12	NA
	13 Professional fees and other payments to independent contractors	13	11306-
	14 Occupancy, rent, utilities, and maintenance	14	2379-
	15 Printing, publications, postage, and shipping	15	3404-
	16 Other expenses (describe ► Supplies and Reimbursements)	16	1591-
	17 Total expenses (add lines 10 through 16)	17	18680-
Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)	18	(6393-)
	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	8160-
	20 Other changes in net assets or fund balances (attach explanation)	20	NA
	21 Net assets or fund balances at end of year (combine lines 18 through 20)	21	(1767-)

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	8160-	2922-
23 Land and buildings	NA	NA
24 Other assets (describe ►)	NA	NA
25 Total assets	8160-	2922-
26 Total liabilities (describe ► Debts remaining from 2002 conference)	NA	(4689-)
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	8160-	(1767-)

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2002)

Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)What is the organization's primary exempt purpose? **Education**

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	June 2002 Remote Viewing Conference in Austin Texas, Approx. 300 attendees, with coverage from the Learning Channel, UK Channel 4 TV, and other media reps.	(Grants \$)	28a	34021-
29	Published 2 issues of "Aperture," the Association's newsletter. Approx. 300 circulation	(Grants \$)	29a	2750-
30	Maintained two association websites announcing the conference and providing broad range of info to the general public, average combined number of visits 3560 per month (42,720 annually)	(Grants \$)	30a	1820-
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
F. Holmes Atwater P.O. Box 381, East Windsor Hill, CT 06028	President / 5hrs DIRECTOR	-0-	NA	NA
Paul H. Smith P.O. Box 381, East Windsor Hill, CT 06028	Vice-president / 8 hrs DIRECTOR	-0-	NA	NA
(Continued on attached sheet)				

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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a	NA	<input type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved.	38b NA	<input type="checkbox"/>
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9	39a NA	<input type="checkbox"/>
b Gross receipts, included on line 9, for public use of club facilities	39b NA	<input type="checkbox"/>
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> ; section 4955 <input type="checkbox"/>		<input type="checkbox"/>
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.		<input checked="" type="checkbox"/>
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 <input type="checkbox"/>		<input type="checkbox"/>
d Enter: Amount of tax on line 40c, above, reimbursed by the organization <input type="checkbox"/>		<input type="checkbox"/>
41 List the states with which a copy of this return is filed. California		<input type="checkbox"/>
42 The books are in care of SANDRA G. RAY, TREASURER Telephone no. (505) 525-8589 Located at P.O. Box 381, East Windsor Hill, CT 06028 ZIP + 4 06028		<input type="checkbox"/>
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		<input type="checkbox"/>

Please 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 officer) is based on all information of which preparer has any knowledge.	
	Signature of officer <i>F. Holmes Atwater</i>	Date <i>6/15/03</i>
Paid Preparer's Use Only	Type or print name and title. <i>F. Holmes Atwater, President</i>	
	Preparer's signature	Date
	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
Firm's name (or yours if self-employed), address, and ZIP + 4		EIN <input type="checkbox"/> Phone no. <input type="checkbox"/>



**Schedule, Part IV, IRS Form 990-EZ, for Bay Research Institute (dba The
International Remote Viewing Association), EIN 94-2926147, CY 2002**

A	B	C	D	E
William P. Eagles P.O. Box 381 East Windsor Hill, CT 06028	Secretary / 2 hrs Newsletter Editor*	-0- \$375*	NA	NA

*Mr. Eagles was compensated, in lieu of more expensive and less subject-matter-knowledgeable outside contractors, for editorial and related services rendered in connection with assembling and publishing the entity's quarterly newsletter. For said services rendered in May 2002 at the rate of \$25/hour, Mr. Eagles received a total amount of \$375.

(Ms.) Sandy Ray P.O. Box 381 East Windsor Hill, CT 06028	Treasurer / 2 hrs	-0-	NA	NA
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John B. Alexander, Ph.D. P.O. Box 381 East Windsor Hill, CT 06028	Director / 0.5 hr	-0-	NA	NA
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Lyn Buchanan P.O. Box 381 East Windsor Hill, CT 06028	Director / 0.5 hr	-0-	NA	NA
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Stephan Schwartz P.O. Box 381 East Windsor Hill, CT 06028	Director / 0.5 hr	-0-	NA	NA
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Angela T. Smith, Ph.D. P.O. Box 381 East Windsor Hill, CT 06028	Director / 0.5 hr	-0-	NA	NA
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Russell Targ P.O. Box 381 East Windsor Hill, CT 06028	Director / 0.5 hr	-0-	NA	NA
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Schedule 6

Special Event: Conference 2002 (This is our only event)

Gross Receipts:	40577
Less Contributions:	<u>-396</u>
Gross Revenue:	40181
Less: Direct Expenses:	43221-
Net Loss	(-3040)

Explanation, Line 33, IRS Form 990EZ, for "Bay Research Institute (dba The International Remote Viewing Association)," EIN 94-2926147, CY 2002

Under its fictitious business name of the 'International Remote Viewing Association,' Bay Research Institute (BRI) began sponsoring annual conferences on the subject of remote viewing (a parapsychological phenomenon originally researched by some of the organization's current directors and their associates on behalf of the United States government) in 2001. These conferences promote one of Bay Research Institute's stated missions of furthering the education of the public with regard to new developments in human perception and consciousness, with particular emphasis on the field of parapsychology. As such, the current focus on remote viewing conforms fully with BRI's primary interest in the field of consciousness studies and parapsychology in general, and therefore accords with BRI's original goals. Such conferences are deemed by the Organization's directors to be an effective means for increasing the public's awareness of BRI's fields of interest, and for promoting the interchange of ideas and experience necessary for continued progress in those areas of study most important to the Organization.

An additional activity initiated within the past two years is the publication of a regular subscription newsletter, containing news, resources, and substantive articles, which further assists in accomplishing the goals addressed by the annual conferences.



F. Holmes Atwater
President