

Return of Organization Exempt from Income Tax

2002

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

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2002 calendar year, or tax year beginning 2002, and ending

B Check if applicable: Address change, Name change, Initial return (checked), Final return, Amended return, Application pending. Please use IRS label or print or type See specific instructions. International Academy of Detoxification Specialists (dba NY Rescue) 4801 Wilshire Boulevard #216 Los Angeles, CA 90010-3813. D Employer identification number 94-3382902. E Telephone number 323 937-9911. F Accounting method (checked) Cash () Accrual () Other (specify)

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

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? () Yes (X) No. H (b) If Yes enter number of affiliates. H (c) Are all affiliates included? () Yes () No. H (d) Is this a separate return filed by an organization covered by a group ruling? () Yes (X) No.

G Web site detoxacademy.org

J Organization type (check only one) (X) 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.

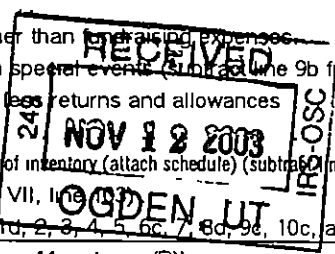
I Enter 4 digit GEN

M Check () if the organization is not required to attach Schedule B (Form 990, 990 EZ, or 990 PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 577,847

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

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, and Amount. Includes sub-rows for categories like Contributions, Program service revenue, Rental income, Special events, and Total revenue (577,847). Total expenses: 480,851. Net assets at end of year: 96,996.



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14 C-13

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

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 (att sch) See Stmt 1 (cash \$ 265,902 non cash \$)	265,902	265,902		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc				
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	6,194		6,194	
32	Legal fees	9,804		9,804	
33	Supplies	1,135			1,135.
34	Telephone				
35	Postage and shipping				
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications	1,886			1,886
39	Travel	30,320	27,247	3,073.	
40	Conferences, conventions, and meetings	20,180	20,180		
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize)				
a	Bank service charges	55		55	
b	Outreach, studies & prog	145,375	76,348	54,777	14,250
c					
d					
e					
44	Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	480,851.	389,677	73,903	17,271

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

What is the organization's primary exempt purpose? <input type="checkbox"/> See Statement 2	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a See Statement 3 ----- ----- ----- (Grants and allocations \$ 265,902)	389,677
b ----- ----- ----- (Grants and allocations \$)	
c ----- ----- ----- (Grants and allocations \$)	
d ----- ----- ----- (Grants and allocations \$)	
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	389,677

Part IV Balance Sheets (See Instructions)

		(A) Beginning of year	(B) End of year
Note Where required attached schedules and amounts within the description column should be for end-of-year amounts only			
ASSETS	45	Cash – non interest bearing	45 96,996.
	46	Savings and temporary cash investments	46
	47 a	Accounts receivable	47 a
		b Less allowance for doubtful accounts	47 b 47 c
	48 a	Pledges receivable	48 a
		b Less allowance for doubtful accounts	48 b 48 c
	49	Grants receivable	49
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)	50
	51 a	Other notes & loans receivable (attach sch)	51 a
		b Less allowance for doubtful accounts	51 b 51 c
	52	Inventories for sale or use	52
	53	Prepaid expenses and deferred charges	53
	54	Investments – securities (attach schedule)	54
	55 a	Investments – land, buildings, & equipment basis <input type="checkbox"/> Cost <input type="checkbox"/> FMV	55 a
		b Less accumulated depreciation (attach schedule)	55 b 55 c
	56	Investments – other (attach schedule)	56
	57 a	Land, buildings, and equipment basis	57 a
		b Less accumulated depreciation (attach schedule)	57 b 57 c
	58	Other assets (describe ▶ _____)	58
59	Total assets (add lines 45 through 58) (must equal line 74)	0 59	96,996.
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
	64 a	Tax exempt bond liabilities (attach schedule)	64 a
		b Mortgages and other notes payable (attach schedule)	64 b
	65	Other liabilities (describe ▶ _____)	65
66	Total liabilities (add lines 60 through 65)	0 66	0
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 checked="" 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	72
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)	0 73	96,996.
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	0 74	96,996.

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.

BAA

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

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

a	Total revenue, gains, and other support per audited financial statements	a	N/A
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)	b	
c	Line a minus line b	c	
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)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

a	Total expenses and losses per audited financial statements	a	N/A
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)	b	
c	Line a minus line b	c	
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)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see 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 and deferred compensation	(E) Expense account and other allowances
Ellen Edmondson 4801 Wilshire Blvd, #216 Los Angeles, CA 90010	President 1	0.	0	0
Carl Smith 4801 Wilshire Blvd, #216 Los Angeles, CA 90010	Secretary 2	0.	0.	0.
James Barnes 4801 Wilshire Blvd, #216 Los Angeles, CA 90010	Treasurer 1	0	0	0

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 instructions

Part VI Other Information (See 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		X
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		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
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?		X
80b	b If 'Yes,' enter the name of the organization <u>N/A</u> 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	0
81b	b Did the organization file Form 1120-POL for this year?		X
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?		X
82b	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	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
84b	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
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
85b	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
85c	c Dues, assessments, and similar amounts from members	85c	N/A
85d	d Section 162(e) lobbying and political expenditures	85d	N/A
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
85h	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
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
86b	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
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	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0</u> , section 4955 <u>0.</u>		
89b	b 501(c)(3) and 501(c)(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 a statement explaining each transaction	89b	X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90a	List the states with which a copy of this return is filed <u>California</u>		
90b	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 <u>Ali Datardina</u> Telephone number <u>323 937-9911</u> Located at <u>4801 Wilshire Blvd, #216, Los Angeles CA</u> ZIP + 4 <u>90010-3813</u>		
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 <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See 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 _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & 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 pers prop					
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))					0.

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 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)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

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, 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: CRISTE Date: 11/7/03

Type or print name and title: Carl Smith

Paid Preparer's Use Only

Preparer's signature: Roger Nelson Date: 11/4/03

Check if self-employed:

Preparer's SSN or PTIN (see General Instruction W): 569-54-4514

Firm's name (or yours if self-employed) address and ZIP + 4: Nelson & Cheatham
990 West 190th Street, Ste 205
Torrance, CA 90502-1025

EIN: 33-0537472

Phone no: 310 516-5955

SCHEDULE A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

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 International Academy of Detoxification Specialists (dba NY Rescue)	Employer identification number 94-3382902
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See 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 and deferred compensation	(e) Expense account and other allowances
None				

Total number of other employees paid over \$50,000 ▶		0		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See 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 ▶		0

Part III Statements About Activities (See instructions)

	Yes	No
<p>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 ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI A, or line 1 of Part VI B)</p> <p>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</p>		X
<p>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)</p> <p>a Sale, exchange, or leasing of property?</p> <p>b Lending of money or other extension of credit?</p> <p>c Furnishing of goods, services, or facilities?</p> <p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p>e Transfer of any part of its income or assets?</p>		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<p>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</p>		

Part IV Reason for Non-Private Foundation Status (See 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)(v) (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 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 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.)					
16 Membership fees received					
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					
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					
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					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 **N/A**

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.

c Total support for section 509(a)(1) test. Enter line 24, column (e).

d Add Amounts from column (e) for lines 18 _____ 19 _____
22 _____ 26b _____

e Public support (line 26c minus line 26d total)

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) %

26a	
26b	
26c	
26d	
26e	
26f	%

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) _____ 0 (2000) _____ 0 (1999) _____ 0 (1998) _____ 0

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) _____ 0 (2000) _____ 0 (1999) _____ 0 (1998) _____ 0

c Add Amounts from column (e) for lines 15 _____ 16 _____
17 _____ 20 _____ 21 _____

d Add Line 27a total _____ 0 and line 27b total _____ 0.

e Public support (line 27c total minus line 27d total)

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)) %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) %

27c	0
27d	0
27e	
27g	0 %
27h	0 %

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 instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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)

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 non taxable 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 instructions)

N/A

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)

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See 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

(i) Cash

(ii) Other assets

b Other transactions

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

(ii) Purchases of assets from a noncharitable exempt organization

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

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

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

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.

Summary table with columns Yes/No and rows 51 a (i), a (ii), b (i), b (ii), b (iii), b (iv), b (v), b (vi), c.

Main table for 51(d) with columns (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

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

Table for 52b with columns (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Statement 1
Form 990, Part II, Line 22
Grants and Allocations

Cash Grants and Allocations

Donee's Name	See additional statement	
Amount Given.		\$ 265,902.

Total Grants and Allocations \$ 265,902.

Statement 2
Form 990, Part III
Organization's Primary Exempt Purpose

The primary purpose of the Academy is to provide information to physicians, public health specialists, researchers, health care providers and others interested in implementing the detoxification procedure developed by L Ron Hubbard to treat the effects of chemical exposures and drug abuse

The Academy also supports efforts by its members to assist public health officials and health care providers on projects to implement detoxification on a humanitarian basis.

Statement 3
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
CHEMICAL CONTAMINATION AND HUMAN DETOXIFICATION		
<p>Over the last two decades, health care professionals have implemented the detoxification program developed by L Ron Hubbard to treat the effects of environmental chemical exposures and drug abuse (both illicit and prescription).</p> <p>The program utilizes a precise regimen of exercise, sauna bathing, vitamin and mineral supplementation, and other elements to mobilize toxins from fat tissue and facilitate their excretion</p> <p>Research projects in the U S , Eastern Europe and Russia have examined the value of the program in addressing the human consequences of large-scale contamination Findings have been published in a wide range of journals, including those of the Royal Swedish Academy of Sciences, the World Health Organization's International Agency for Research on Cancer and the U S. Environmental Protection Agency</p> <p>A steadily growing number of physicians, environmental health specialists, researchers, drug rehabilitation professionals and government officials have followed this work and contributed to it Their interests have ranged from</p>		

Statement 3 (continued)
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
<p>implementing detoxification in a prison setting, as a treatment for addicted inmates, to exploring the benefits of detoxification for workers exposed to radiation during cleanup operations following the Chernobyl disaster</p> <p>International conferences on chemical contamination and human detoxification in Los Angeles, California and Stockholm, Sweden contributed to a sense of community among these professionals and the realization that an organization was needed that could facilitate the exchange of information between them</p> <p>This is a primary function of the Academy. Through its web site, the Academy offers published research regarding detoxification and links to new research relating to xenobiotic chemicals and the health effects associated with them.</p> <p>Through its membership, the Academy can also facilitate the development of research projects relating to the public health applications of detoxification In 2002, Academy members participated in a two-day research planning conference (held in the United Kingdom) that mapped the course of a follow-up study to be conducted by Russian Scientists</p> <p>The States that comprise the former Soviet Union include some of the most polluted regions on earth Widespread contamination by radiation, pesticides and industrial chemicals threaten both the living and future generations Over the last decade, approximately 150 individuals have completed L Ron Hubbard's detoxification program under the supervision of Russian physicians in formal scientific trial conditions All experienced remarkable gains, initial reports from reliable observers have indicated that they have retained these gains even while continuing to live in contaminated areas</p> <p>This study will compare the health conditions of 40 subjects from the Bryansk region who previously completed detoxification against 80 "controls"-individuals, with comparable histories and similar radiological or toxic exposures, who have not done the detoxification program. The principal investigator for the study will be the Deputy Director of the Medical Radiological Research Institute of the Russian Academy of Medical Sciences</p> <p>An extensive array of medical tests will be conducted on each subject and control. Extensive interviews and review of medical folder documentation will be used to construct a detailed medical history for each participant The data collected will be organized in a database and subjected to rigorous analysis by statisticians The statistical tools used will discover and describe any significant physiological, symptomatic, or psychometric differences</p>		

Statement 3 (continued)
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
<p>between the population that participated in detoxification and the control population (i e., those who did not participate)</p> <p>As an additional public service, individual Academy members respond to questions sent to the Academy web site, according to their areas of expertise</p> <p>NEW YORK RESCUE WORKERS DETOXIFICATION PROJECT</p> <p>While the Academy was conceived primarily as a forum for information exchange, it also contributes to planning and supervision of special projects undertaken by Academy members, or assist in bringing together a team of experts to respond to a particular need.</p> <p>Such a project evolved as a response to a large-scale exposure incident that has no parallel in the history of the United States. In addition to tragic loss of life, the September 11, 2001 attacks on the World Trade Center resulted in unprecedented releases of toxic chemicals. Among those exposed were tens of thousands of firefighters, police, paramedics, emergency medical technicians and other rescue workers</p> <p>The public health response remained focused on what is now termed the "World Trade Center cough " However, decades of research regarding toxic exposures argue that this is not enough; most recently, the experience of Gulf War veterans suggests that over time, serious health problems can be expected to manifest among the rescue worker population unless preventative measures are taken.</p> <p>Academy members responded to requests from union officials and members of the rescue force that a medical facility be established in New York that could offer detoxification treatment In cooperation with these individuals, as well as city officials, concerned citizens and physicians, members of the Academy worked to honor this request</p> <p>The initiative was named The New York Rescue Workers Detoxification Project During the first five months of this project, a detoxification facility was established within blocks of the WTC site Eighteen rescue workers completed the program, with remarkable improvements.</p> <p>Because of these results, the project earned the support of both the firefighters union (the Uniformed Firefighters Association) and Local 2507, representing the EMTs and Paramedics of New York.</p> <p>A project advisory board, composed of physicians, researchers and other environmental health specialists, met in New York to review the progress of the project and to establish guidelines for the research agenda. Board members</p>		<p>24,706.</p>

Statement 3 (continued)
 Form 990, Part III, Line a
 Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
<p>also received a revelatory briefing from one of America's leading environmental exposure experts on the true dimensions of the toxic release resulting from the WTC disaster-information that would not be known to the American public, or the New York community, for many months</p> <p>At a lunchtime seminar, the project's Senior Medical Director presented case histories of several of the first individuals who had completed detoxification. Rescue workers who had completed treatment also addressed the group, emphasizing their desire to ensure that the treatment was broadly available to their colleagues</p> <p>The project also benefited from research planning initiated by members of its advisory board. Board members proposed a study that could further explore the full range of symptoms associated with the exposures and the value of detoxification in reducing or eliminating these symptoms. The first draft of this protocol was developed, and circulated among Academy members and their associates for review</p>	<p>265,902</p> <p><u>\$ 265,902.</u></p>	<p>364,971.</p> <p><u>\$ 389,677</u></p>

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

94-3382902

2181116

**Statement Attached To And Made Part of
Information Returns For The Year Ended
December 31, 2002**

Form 990, Part II, Line 22

Form 199, Part II, Line 9

Grants and Allocations

Donee's Name	Downtown Medical PC	
Donee's Address	139 Fulton Street, #515 New York, NY 10038	
Amount given	Cash	265,902
Class of activity	Response to requests from NYC rescue workers and health and safety officers that a medical facility be established in New York that could provide detoxification and health services related to WTC exposures	
Total grants and allocations		<u>265,902</u>

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box
- Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization International Academy of Detoxification Specialists	Employer identification number 94-3382902
	Number, street, and room or suite no. If a P.O. box, see instructions. 5501 Power Inn Road, Suite 140	For IRS use only
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions. Sacramento, CA 95820-6753	

Check type of return to be filed (File a separate application for each return)

- Form 990 Form 990-EZ Form 990-T (sec. 401(a) or 408(a) trust) Form 1041-A Form 5227 Form 8870
- Form 990-BL Form 990-PF Form 990-T (trust other than above) Form 4720 Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until November 15th, 2003

5 For calendar year 2002, or other tax year beginning 01/01, 2002 and ending 12/31, 2002

6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
Information needed to prepare and complete an accurate return by the extended due date of August 15th, is not available.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. \$ _____

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form.

Signature C/S Title Secretary Date 8/14/03

Notice to Applicant—To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections, otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other _____

Director _____ By _____ Date _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time— Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization International Academy of Detoxification Specialists	Employer identification number 94-3382902
	Number, street, and room or suite no. (if a P.O. box, see instructions) 5501 Power Inn Road, Suite 140	
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions. Sacramento, CA 95820-6753	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month for 990-T corporation) extension of time until 15 August, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 2002 or
 ▶ tax year beginning _____, 20____ and ending _____, 20____

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax less any nonrefundable credits. See instructions. \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief this information is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Title ▶ **Secretary** Date ▶ 7/7/03