Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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.*

OMB No. 1545-1150

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning , 2005, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

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

C Name of organization: International Primal Association, Inc.

Number and street (or P.O. box, if mail is not delivered to street address): c/o Sharon Kane, 18 Cedar Hill Rd | Room/suite:

City or town, state or country, and ZIP + 4: Ashland, MA 01721-1175

D Employer identification number 58 : 1237467

E Telephone number (508) 881-5678

F Group Exemption Number ▶

• ***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) ▶

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

I Website: ▶ www.primals.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 chooses to file a complete return, be sure to file a complete return. **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 . ▶ $ 35,454.96

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 38 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	1,933.25
	2	Program service revenue including government fees and contracts			2	27,289.27
	3	Membership dues and assessments			3	5,889.00
	4	Investment income			4	343.44
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less: cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)			5c	
	6	Special events and activities (attach schedule). If any amount is from **gaming,** check here ▶ ☐				
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a			
	b	Less: direct expenses other than fundraising expenses	6b			
	c	Net income or (loss) from special events and activities (line 6a less line 6b)			6c	
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less: cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)			7c	
	8	Other revenue (describe ▶)			8	
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶			9	35,454.96
Expenses	10	Grants and similar amounts paid (attach schedule)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	2,354.80
	16	Other expenses (describe ▶)			16	23,028.66
	17	**Total expenses** (add lines 10 through 16) ▶			17	25,383.46
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)			18	10,071.50
	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	17,363.04
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶			21	27,434.54

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 41 of the instructions.)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	17,363.04	22	27,434.54
23	Land and buildings		23	
24	Other assets (describe ▶)		24	
25	**Total assets**	17,363.04	25	27,434.54
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	17,363.04	27	27,434.54

Part III Statement of Program Service Accomplishments (See page 42 of the instructions.)

What is the organization's primary exempt purpose?

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	The 2005 Annual Convention, which was open to members and anyone interested from the public, benefitted the 53 attendees by providing information and experience regarding deep feeling therapies and related healing work. (Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	28a	17,928.49
29	The 2005 Winter and Spring retreats, which were open to members and anyone interested from the public, benefitted the 29 attendees by providing information and experience regarding deep feeling therapies and related healing work. (Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	29a	4,668.63
30	Publications: about 450 newsletters were distributed each of three times duing the year, providing information regarding deep feeling therapies and the IPA. (Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	30a	2,340.49
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	24,937.61

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 42 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
attached				

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	33		✓
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	34		✓
35	*If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but* ***not*** *reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.*			
a	Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
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?	38a		✓
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved 38b			
39	*501(c)(7) organizations.* Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	*501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
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.	40b		✓
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ 0			

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

41 List the states with which a copy of this return is filed. ▶ none

42a The books are in care of ▶ Ms. Jean Rashkind Telephone no. ▶ (718) 609-1941

Located at ▶ 213 Kent St. #3R, Brooklyn, NY ZIP + 4 ▶ 11222-2164

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

If "Yes," enter the name of the foreign country: ▶

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If "Yes," enter the name of the foreign country: ▶

	Yes	No
42b		✓
42c		✓

43 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of* ***Form 1041***—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

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 Date

Jean Rashkind, Treasurer

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen. Inst. W)
Firm's name (or yours if self-employed), address, and ZIP + 4		EIN ▶	
		Phone no. ▶ ( )	

International Primal Association, Inc. (ID #58-1237467)

Return for Calendar Year 2005
Form 990-EZ, item 16, description of Other Expenses:

Annual Conventions:

Food and lodging, 2005	$8,705.75	
Prepaid for 2006	500.00	
Residual for 2003	14.53	
Featured speakers	1,000.00	
Photography	100.00	
Souvenir folders	248.00	
Power point software	288.00	
Miscellaneous supplies	195.46	
Subtotal		11,051.74

Retreats:

Room and Board		
Winter 2005	164.50	
Spring 2005	3,465.78	
Subtotal		3,630.28

General overhead items:

Board travel:	4,822.49	
Website host	113.68	
Insurance	1,330.00	
Trailer and storage	154.00	
State license	30.00	
Credit card fees	566.18	
Bank fees	43.00	
Purchase of mats	1,095.00	
Miscellaneous	192.29	
Subtotal		8,346.64

Total of Other Expenses 23,028.66

International Primal Association, Inc., EIN: 581237467. As required on Form 990EZ.

Name and Address	Title and average hours per week	Compen-sation	Contributions to employee benefit plans & deferred compensation	Expense account & other allowances
Barbara Bryan, 23011 Middlebelt Rd., Farmington Hills, MI 48336	President, 3	0	0	0
Robert Holmes 5 Olive Ave. Toronto, ON M6G IT7, Canada	Vice President, Director till 9/05, 4	0	0	0
Jean Rashkind, 213 Kent Street, #3R, Brooklyn NY 11222	Treasurer, 10	0	0	0
Leonard Rosenbaum, 4220 Alton Place NW, Washington DC 20016-2018	Secretary, 8	0	0	0
Phil Banco, 29 Marion Ave. Wappingers Falls, NY 12590	Director till 9/05, 1	0	0	0
Wayne Carr 218 Main St. #634 Kirkland, WA 98033	Director, 3	0	0	0
Harriet Geller, 77 E. 12 St., New York, NY 10003	Director, 5	0	0	0
Carol Holmes, 17 Oren Blvd. Barrie, Ontario L4N 4T3, Canada	Director, 4	0	0	0
James Pullaro, 369 Crane Avenue Pittsfield MA 01201	Vice President until 9/05, 3	0	0	0
Denise Kline, P.O. Box 602, Hagerstown MD 21741	Director, 2	0	0	0
Jane Lewis 238 Kathleen St. Guelph, ON, N1H 4Y5, Canada	Secretary till 9/05, 10	0	0	0
Dan Miller, 106 St. Marks Ave. Brooklyn, NY 11217	Director, 5	0	0	0
Karuna O'Donnell, 18 Cedar Hill Rd. Ashland, MA 01721	Director, 1	0	0	0
Patricia Poulin, 26 Palmerston Gardens Toronto, Ontario M6G 1V9, Canada	Director, 3	0	0	0
Esta Powell 9 NorthernHeights Dr., Suite LPH-12 Richmond Hill, ON L4B4M5, Canada	Director, 2	0	0	0
Larry Schumer, 759 Roberta Street Salt Lake City UT 84111	Director, 2	0	0	0
Sam Turton, 238 Kathleen St., Guelph, Ontario N1H-4Y5, Canada	Director till 9/05, 5	0	0	0

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2005

Name of the organization: International Primal Association, Inc.

Employer identification number: 58 1237467

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
none				
Total number of other employees paid over $50,000 . ▶	0			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
none		
Total number of others receiving over $50,000 for professional services . . . . ▶ 0		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
none		
Total number of other contractors receiving over $50,000 for other services . . . . ▶ 0		

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

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ________ (Must equal amounts on line 38, Part VI-A, or line **i** of Part VI-B.)	1		✓
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing of property?	2a		✓
b	Lending of money or other extension of credit?	2b		✓
c	Furnishing of goods, services, or facilities?	2c		✓
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		✓
e	Transfer of any part of its income or assets?	2e		✓
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a		✓
b	Do you have a section 403(b) annuity plan for your employees?	3b		✓
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		✓
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		✓
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		✓

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ ----------

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☑ An organization that normally receives: **(1) more than 33⅓%** 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 33⅓%** 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)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

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

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

	Calendar year (or fiscal year beginning in) ▶	**(a)** 2004	**(b)** 2003	**(c)** 2002	**(d)** 2001	**(e)** Total
15	Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,933	1,371	637	793	4,734
16	Membership fees received	5,889	3,379	3,626	6,951	19,845
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	27,289	33,527	24,578	46,999	132,393
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	344	258	187	473	1,262
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	35,455	38,535	29,028	55,216	158,234
24	Line 23 minus line 17	8,166	5,008	4,450	8,217	25,841
25	Enter 1% of line 23	355	385	290	552	

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

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 2001 through 2004 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

d Add: Amounts from column (e) for lines: 18 ______ 19 ______ 22 ______ 26b ______ ▶ **26d**

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

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **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:

(2004) 0 (2003) 0 (2002) 0 (2001) 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 11b, 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:

(2004) 0 (2003) 0 (2002) 0 (2001) 0

c Add: Amounts from column (e) for lines: 15 4,734 16 19,845 17 132,393 20 0 21 0 ▶ **27c** 156,972

d Add: Line 27a total 0 and line 27b total 0 ▶ **27d** 0

e Public support (line 27c total minus line 27d total) ▶ **27e** 156,972

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 158,234

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** 99.2 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** 0.8 %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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 VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

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

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		✓
(ii) Other assets	a(ii)		✓
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		✓
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		✓
(iii) Rental of facilities, equipment, or other assets	b(iii)		✓
(iv) Reimbursement arrangements	b(iv)		✓
(v) Loans or loan guarantees	b(v)		✓
(vi) Performance of services or membership or fundraising solicitations	b(vi)		✓
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		✓

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:

(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:

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