

**Return of Organization Exempt from Income Tax**Under section 501(c) (except black lung benefit trust or private foundation),  
of the Internal Revenue Code or section 4947(a)(1) trust

OMB No. 1545-0047

**1983**For the calendar year 1983, or fiscal year beginning 1 May, 1983, and ending 30 April, 19 84

Use IRS label. Other- wise, please print or type.	Name of organization	A Employer identification number (see instruction L)
	CHURCH OF SPIRITUAL TECHNOLOGY	95: 378 1769
	Address (number and street)	B State registration number (see instruction D)
	3900 Seattle-First National Bank Building	1074287 -
	City or town, State, and ZIP code	C If address changed, check here <input type="checkbox"/>
	Seattle, Washington 98154	

D Check applicable box—Exempt under section ☒ 501(c) ( 3 ) (insert number), OR ☐ section 4947(a)(1) trustE Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ☐F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ☐ (see instruction C10).

G Is this a group return (see instruction J) filed for affiliates? ☐ Yes ☒ No If "Yes" to either, give four-digit group exemption number  
 Is this a separate return filed by a group affiliate? ☐ Yes ☒ No (GEN) ☐

**Note:** You may be required to use a copy of this return to satisfy State reporting requirements. See instruction D.☐ Check here if gross receipts are normally not more than \$25,000. (See instruction B11.) You are not required to complete and file this return with IRS but may have to file it with one or more States.☐ Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

PART I.—Statement of Support, Revenue, and Expenses and Changes in Fund Balances		(A) Total	These columns are optional— see instructions	
			(B) Unrestricted/ Expendable	(C) Restricted/ Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	(a) Direct public support . . . . .	\$19,864,869.57		
	(b) Indirect public support . . . . .			
	(c) Government grants . . . . .			
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)	\$19,864,869.57		
	2 Program service revenue (from Part IV, line (f)) . . . . .			
	3 Membership dues and assessments . . . . .			
	4 Interest on savings and temporary cash investments . . . . .	\$812,954.15		
	5 Dividends and interest from securities . . . . .			
	6 (a) Gross rents . . . . .	\$12,500.00		
	(b) Minus: Rental expenses . . . . .	0		
	(c) Net rental income (loss) . . . . .	\$12,500.00		
7 Other investment income (Describe <input type="checkbox"/> Securities <input type="checkbox"/> Other <input type="checkbox"/> )				
8 (a) Gross amount from sale of assets other than inventory . . . . .				
(b) Minus: cost or other basis and sales expenses . . . . .				
(c) Gain (loss) (attach schedule)				
9 Special fundraising events and activities (attach schedule—see instructions):				
(a) Gross revenue (not including \$ of contributions reported on line 1(a)) . . . . .				
(b) Minus: direct expenses . . . . .				
(c) Net income (line 9(a) minus line 9(b)) . . . . .				
10 (a) Gross sales minus returns and allowances . . . . .				
(b) Minus: Cost of goods sold (attach schedule) . . . . .				
(c) Gross profit (loss) . . . . .				
11 Other revenue (from Part IV, line (g)) . . . . .				
12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11)	\$20,690,323.72			
Expenses	13 Program services (from line 44(B)) (see instructions) . . . . .	\$270,306.27		
	14 Management and general (from line 44(C)) (see instructions) . . . . .			
	15 Fundraising (from line 44(D)) (see instructions) . . . . .			
	16 Payments to affiliates (attach schedule—see instructions) . . . . .			
17 Total expenses (add lines 16 and 44(A)) . . . . .	\$270,306.27			
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12) . . . . .	\$20,420,017.45		
	19 Fund balances or net worth at beginning of year (from line 74(A)) . . . . .	\$579,615.00		00049
	20 Other changes in fund balances or net worth (attach explanation) . . . . .			
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20) . . . . .	\$20,999,632.45		

**PART II.—Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for most section 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses	22 Grants and allocations (attach schedule)				
	23 Specific assistance to individuals				
	24 Benefits paid to or for members				
	25 Compensation of officers, directors, etc.				
	26 Other salaries and wages	\$12,680.42	\$12,680.42		
	27 Pension plan contributions				
	28 Other employee benefits	\$34,216.14	\$34,216.14		
	29 Payroll taxes				
	30 Professional fundraising fees				
	31 Accounting fees	\$3,179.35	\$3,179.35		
	32 Legal fees	\$25,293.79	\$25,293.79		
	33 Supplies	\$6,997.04	\$6,997.04		
	34 Telephone	\$6,793.64	\$6,793.64		
	35 Postage and shipping	\$705.05	\$705.05		
	36 Occupancy	\$23,024.32	\$23,024.32		
	37 Equipment rental and maintenance	\$31,418.44	\$31,418.44		
	38 Printing and publications				
	39 Travel	\$41,124.43	\$41,124.43		
	40 Conferences, conventions and meetings				
	41 Interest	\$9,594.38	\$9,594.38		
	42 Depreciation, depletion, etc. (attach schedule)	\$33,997.23	\$33,997.23		
	43 Other expenses (itemize): (a) Tax	\$278.00	\$278.00		
(b) Professional Fees	\$41,004.04	\$41,004.04			
(c)					
(d)					
(e)					
(f)					
44 Total functional expenses (add lines 22 through 43)	\$270,306.27	\$270,306.27			

**PART III.—Statement of Program Services Rendered**

List each program service title on lines (a) through (d); for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)	Expenses (Optional for some organizations—see instructions)
(a) All expenses are allocated to the activities of the organization as described in the application of the organization for recognition of its exempt status, and herein, No breakdown among activities is maintained. (Grants and allocations \$ )	
(b) _____ _____ _____ (Grants and allocations \$ )	
(c) _____ _____ _____ (Grants and allocations \$ )	
(d) _____ _____ _____ (Grants and allocations \$ )	
(e) Other program service activities (attach schedule)	(Grants and allocations \$ )
(f) Total (add lines (a) through (e)) (should equal line 44(B))	

00050

**PART IV.—Program Service Revenue and Other Revenue (State Nature)**

	Program service revenue	Other revenue
(a) Fees from government agencies . . . . .		
(b) . . . . .		
(c) . . . . .		
(d) . . . . .		
(e) . . . . .		
(f) Total program service revenue (enter here and on line 2) . . . . .		
(g) Total other revenue (enter here and on line 11) . . . . .		

**PART V.—Balance Sheets** If line 12, Part I, and line 59 are \$25,000 or less, you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than \$25,000, complete the entire balance sheet. See instructions.

	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/Expendable	(D) Restricted/Nonexpendable
<b>Assets</b>				
45 Cash—non-interest bearing . . . . .	\$10,831.00	\$500.00		
46 Savings and temporary cash investments . . . . .	\$500,000.-	\$17,202,482.-		
47 Accounts receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
48 Pledges receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
49 Grants receivable . . . . .				
50 Receivables due from officers, directors, trustees and key employees (attach schedule) . . . . .				
51 Other notes and loans receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
52 Inventories for sale or use . . . . .		\$67,071.00		
53 Prepaid expenses and deferred charges . . . . .		\$92,727.00		
54 Investments—securities (attach schedule) . . . . .				
55 Investments—land, buildings and equipment: basis ▶ _____ minus accumulated depreciation ▶ _____ (attach schedule)				
56 Investments—other (attach schedule) . . . . .				
57 Land, buildings and equipment: basis ▶ \$3,676,787.00 minus accumulated depreciation ▶ 39,935 (attach schedule)	\$68,799.00	\$3,636,852.-		
58 Other assets: <u>options</u> . . . . .	\$200.00	\$200.00		
59 Total assets (add lines 45 through 58) . . . . .	\$579,830.-	\$20,999,832.-		
<b>Liabilities</b>				
60 Accounts payable and accrued expenses . . . . .				
61 Grants payable . . . . .				
62 Support and revenue designated for future periods (attach schedule) . . . . .				
63 Loans from officers, directors, trustees and key employees (attach schedule) . . . . .				
64 Mortgages and other notes payable (attach schedule) . . . . .				
65 Other liabilities: <u>short term loan</u> . . . . .	\$215.00	\$200.00		
66 Total liabilities (add lines 60 through 65) . . . . .	\$215.00	\$200.00		
<b>Fund Balances or Net Worth</b>				
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67 Current funds . . . . .				
68 Land, buildings and equipment fund . . . . .				
69 Endowment fund . . . . .				
70 Other funds (Describe ▶ _____) . . . . .				
Organizations that do not use fund accounting, check here <input checked="" type="checkbox"/> and complete lines 71 through 75.				
71 Capital stock or trust principal . . . . .				
72 Paid-in or capital surplus . . . . .				
73 Retained earnings or accumulated income . . . . .				
74 Total fund balances or net worth (see instructions) . . . . .	\$579,615.-	\$20,999,632.-		
75 Total liabilities and fund balances/net worth (see instructions) . . . . .	\$579,830.-	\$20,999,832.-		

00051



**PART VI.—List of Officers, Directors, and Trustees (List each officer, director, and trustee whether compensated or not.) (See instructions)**

(A) Name and address.	(B) Title and average hours per week devoted to position	(C) Compensation (If any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
See Attachment				

**PART VII.—Other Information**

		Yes	No
76	Has the organization engaged in any activities not previously reported to the Internal Revenue Service? . . . . . If "Yes," attach a detailed description of the activities.	X	
77	Have any changes been made in the organizing or governing documents, but not reported to IRS? . . . . . If "Yes," attach a conformed copy of the changes.		X
78	(a) Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? (b) If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year? (c) If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? . . . . . If "Yes," attach a statement as described in the instructions.		X
80	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 (see instructions)? . . . . . If "Yes," enter the name of organization ▶		X
81	(a) Enter amount of political expenditures, direct or indirect, as described in the instructions . . . . . (b) Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year? . . . . . and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt. -0-		X
82	Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value? . . . . . If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III ▶		X
83	Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162-20(c))? . . . . . If "Yes," enter the total amount spent for this purpose . . . . .		
84	Section 501(c)(7) organizations.—Enter amount of: (a) Initiation fees and capital contributions included on line 12 . . . . . (b) Gross receipts, included in line 12, for public use of club facilities (see instructions) . . . . . (c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)? . . . . .		
85	Section 501(c)(12) organizations.—Enter amount of: (a) Gross income received from members or shareholders . . . . . (b) Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) . . . . .		
86	Public interest law firms.—Attach information described in instructions.		
87	List the States with which a copy of this return is filed ▶ None		
88	During this tax year did you maintain any part of your accounting/tax records on a computerized system? . . . . .		X
89	The books are in care of ▶ Nancy O'Meara Telephone No. ▶ (213) 669-8465 Located at ▶ 1307 N. New Hampshire, Los Angeles, CA 90029		

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Nancy O'Meara Date 11-19-84 Title President

Paid Preparer's Use Only

Preparer's signature J.M. Visbal Date 11-13-84 Check if self-employed ☐  
Firm's name (or yours, if self-employed) and address J.M. VISBAL ZIP code 572-36-9647