

Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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 6/01, 2005, and ending 5/31, 2006**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
TOXIC ELEMENT RESEARCH FOUNDATION
5082 LIST DRIVE
COLORADO SPRINGS, CO 80919**D** Employer identification number

84-0940289

E Telephone number**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) ▶**I** Web site: ▶ N/A**J** Organization type (check only one) — ☒ 501(c) (3) (insert no) 4947(a)(1) or 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**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 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. ▶ \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Instructions)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21							
REVENUE	1																																		
	2																																		
	3																																		
	4																																		
	5a																																		
	5b																																		
	5c																																		
	6																																		
	6a																																		
	6b																																		
6c																																			
7a																																			
7b																																			
7c																																			
8																																			
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)																																		
EXPENSES	10																																		
	11																																		
	12																																		
	13																																		
	14																																		
	15																																		
	16																																		
	17	Total expenses (add lines 10 through 16)																																	
18	Excess or (deficit) for the year (line 9 less line 17)																																		
ASSETS	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)																																	
	20	Other changes in net assets or fund balances (attach explanation)																																	
	21	Net assets or fund balances at end of year (combine lines 18 through 20)																																	

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 Instructions)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	22	
23	Land and buildings	23	
24	Other assets (describe ▶)	24	
25	Total assets	0. 25	0.
26	Total liabilities (describe ▶)	0. 26	0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	0. 27	0.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0803L 02/01/06

Form 990-EZ (2005)

Part III	Statement of Program Service Accomplishments (See Instructions)	N/A	Expenses
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			(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)
28	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		28 a
29	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		29 a
30	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		30 a
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		31 a
32	Total program service expenses (add lines 28a through 31a)		32

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

Part V	Other Information (Note the attachment requirement in the instructions)	SEE STATEMENT 1	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		X
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		X
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?	35 a		X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	35 b	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' att a stmt.)	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37 a	0.	
b	Did the organization file Form 1120-POL for this year?	37 b		X
38 a	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?	38 a		X
b	If 'Yes,' attach the sch specified in the ln 38 instructions and enter the amount involved	38 b	N/A	
39	501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9	39 a	N/A	
b	Gross receipts, included on line 9, for public use of club facilities	39 b	N/A	
40 a	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	40 b		X
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 the instructions) (Continued)41 List the states with which a copy of this return is filed ▶ NONE42 a The books are in care of ▶ _____ Telephone no. ▶ _____
Located at ▶ _____ ZIP + 4 ▶ _____

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)?

	Yes	No
42b		X
42c		X

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: ▶ _____

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

▶ *Patrick J. Murphy* 20 Dec 06 ▶ president
Signature of officer Date Type or print name and title**Paid Preparer's Use Only**

Preparer's signature ▶ <u><i>Patrick J. Murphy CPA</i></u>	Date <u>12-18-06</u>	Check if self-employed ▶ <input type="checkbox"/>	Preparer's SSN or PTIN (See General instruction W) <u>P00329228</u>
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <u>PATRICK J. MURPHY, P.C.</u> <u>6270 LEHMAN DRIVE, SUITE 100</u> <u>COLORADO SPRINGS, CO 80918-1469</u>		EIN ▶ <u>84-1612735</u>	Phone no ▶ <u>(719) 548-8711</u>

BAA

TEEA0812L 02/06/06

Form 990-EZ (2005)

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

TOXIC ELEMENT RESEARCH FOUNDATION

Employer identification number

84-0940289

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 – A**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 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 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

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2005

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.)	N/A				
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 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

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: **N/A**

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) _____ (2003) _____ (2002) _____ (2001) _____

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) _____ (2003) _____ (2002) _____ (2001) _____

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

d Add: Line 27a total _____ and line 27b total _____

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	
27d	
27e	
27f	
27g	%
27h	%

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. **N/A**

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 –	The lobbying nontaxable amount is –		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$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) 2005	(b) 2004	(c) 2003	(d) 2002	(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:

Yes	No	Amount

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.)

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

BAA

Schedule A (Form 990 or 990-EZ) 2005

2005

FEDERAL STATEMENTS

PAGE 1

TOXIC ELEMENT RESEARCH FOUNDATION

84-0940289

STATEMENT 1

FORM 990-EZ, PART V

REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?

NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?

NO