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Form 990-EZ

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)

Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 06-01-2008, and ending 05-31-2009

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

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

C Name of organization: CISTEMS INC. Number and street (or P.O. box, if mail is not delivered to street address) Room/suite: 15 WEST 24TH STREET. City or town, state or country, and ZIP + 4: NEW YORK, NY 10010

D Employer identification number: 13-2742784. E Telephone number: (212) 691-5240. 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: [X] Cash [ ] Accrual. Other (specify)

I Website: N/A

H Check [ ] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one): [X] 501(c)(3) (insert no) [ ] 4947(a)(1) or [ ] 527

K Check [ ] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. \$ 248,026

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

Table with 9 rows for Revenue. Columns: Description, Amount. Total revenue: 248,026.

Table with 7 rows for Expenses. Columns: Description, Amount. Total expenses: 330,566.

Table with 4 rows for Net Assets. Columns: Description, Amount. Net assets at end of year: -867,534.

Part II Balance Sheets—If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

Table with 5 rows for Balance Sheets. Columns: Description, (A) Beginning of year, (B) End of year. Total assets: 2,184.

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

| <b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III )   |   | <b>Expenses</b><br>(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others ) |         |
|---|---|---|---------|
| What is the organization's primary exempt purpose?<br>Arts and media analysis   |   |   |         |
| 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 |   |   |         |
| <b>28</b> See Additional Data Table   |   |   |         |
| (Grants \$ )  | If this amount includes foreign grants, check here . . . <input type="checkbox"/> | <b>28a</b>  |         |
| <b>29</b>   |   |   |         |
| (Grants \$ )  | If this amount includes foreign grants, check here . . . <input type="checkbox"/> | <b>29a</b>  |         |
| <b>30</b>   |   |   |         |
| (Grants \$ )  | If this amount includes foreign grants, check here . . . <input type="checkbox"/> | <b>30a</b>  |         |
| <b>31</b> Other program services (attach schedule)  |   |   |         |
| (Grants \$ )  | If this amount includes foreign grants, check here . . . <input type="checkbox"/> | <b>31a</b>  |         |
| <b>32 Total program service expenses</b> (add lines 28a through 31a)  |   | <b>32</b>   | 271,711 |

| <b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated (See the instructions for Part IV ) |  |  |   |  |
|--|--|--|---|--|
| (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 |
| Frederic Brussat<br>15 West 24th Street<br>New York, NY 100103214  | Treasurer 80 00  | 93,334                                     | 0   | 0  |
| Mary Ann Brussat<br>15 West 24th Street<br>new York, NY 100103214  | President 80 00  | 93,334                                     | 0   | 0  |
| Patricia Repinski<br>291 West 7th Street<br>St Paul, MN 55102  | Vice President 20 00                                     | 0  | 0   | 0  |
|  |  |  |   |  |

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

|  | Yes        | No |
|--|------------|----|
| <b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .   | <b>33</b>  | No |
| <b>34</b> 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 . . . . .   | <b>34</b>  | No |
| <b>35</b> <i>If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T</i>   |            |    |
| <b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? . . . . .  | <b>35a</b> | No |
| <b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .   | <b>35b</b> |    |
| <b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? <i>If "Yes," complete applicable parts of Schedule N</i> . . . . .  | <b>36</b>  | No |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <span style="float:right; border: 1px solid black; padding: 2px;">37a 0</span>   |            |    |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .   | <b>37b</b> |    |
| <b>38a</b> 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? . . . . .   | <b>38a</b> | No |
| <b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .  | <b>38b</b> |    |
| <b>39</b> <i>501(c)(7) organizations.</i> Enter  |            |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 . . . . .  | <b>39a</b> |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .   | <b>39b</b> |    |
| <b>40a</b> <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ▶ <span style="float:right; border: 1px solid black; padding: 2px;">0</span> , section 4912 ▶ <span style="float:right; border: 1px solid black; padding: 2px;">0</span> , section 4955 ▶ <span style="float:right; border: 1px solid black; padding: 2px;">0</span> |            |    |
| <b>b</b> <i>Section 501(c)(3) and (4) organizations.</i> 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? <i>If "Yes," complete Schedule L, Part I.</i>   | <b>40b</b> | No |
| <b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <span style="float:right; border: 1px solid black; padding: 2px;">0</span>   |            |    |
| <b>d</b> Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ <span style="float:right; border: 1px solid black; padding: 2px;">0</span>   |            |    |
| <b>e</b> <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .  | <b>40e</b> | No |
| <b>41</b> List the states with which a copy of this return is filed ▶ <u>NY</u>  |            |    |
| <b>42a</b> The books are in care of ▶ <u>Mary Ann Brussat</u> Telephone no ▶ <u>(212) 691-5240</u><br>15 West 24th Street<br>Located at ▶ <u>New York, NY</u> ZIP + 4 ▶ <u>10010</u>   |            |    |
| <b>b</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)?  | <b>42b</b> | No |
| If "Yes," enter the name of the foreign country ▶ _____  |            |    |
| See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>   |            |    |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ?  | <b>42c</b> | No |
| If "Yes," enter the name of the foreign country ▶ _____  |            |    |
| <b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <span style="float:right; border: 1px solid black; padding: 2px;">43</span>  |            |    |
| <b>44</b> Did the organization maintain any donor advised funds? <i>If "Yes", Form 990 must be completed instead of Form 990-EZ.</i>   | <b>44</b>  | No |
| <b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? <i>If "Yes", Form 990 must be completed instead of Form 990-EZ.</i>  | <b>45</b>  | No |

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and

complete the tables for lines 50 and 51.

|  | Yes | No |
|--|-----|----|
| <b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I |     | No |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II   |     | No |
| <b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E   |     | No |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?   |     | No |
| <b>49b</b> If "Yes," was the related organization(s) a section 527 organization?   |     |    |

**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees, and key employees) who received more than \$100,000 of compensation from the organization. If there are none, enter "None "

| (a) Name and address of each employee paid more than \$100,000 | (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 \$100,000            |  |                  |   |  |

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there are none, enter "None "

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| NONE   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
| Total number of other independent contractors receiving over \$100,000       |                     |                  |

**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: 2010-04-15

Mary Ann Brussat PRESIDENT  
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Edward L Manowitz CPA PC  
300 Garden City Plaza 326  
Garden City, NY 11530

Preparer's PTIN (See Gen Inst X): \_\_\_\_\_  
EIN: \_\_\_\_\_  
Phone no: (516) 741-4334

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**

Department of the Treasury  
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.  
Attach to Form 990 or Form 990-EZ. See separate instructions.

**Open to Public Inspection**

Name of the organization  
CISTEMS INC

Employer identification number

13-2742784

**Part I Reason for Public Charity Status** (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization )

- 1  A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i)**.
- 2  A school described in **Section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H )
- 4  A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II )
- 8  A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  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 exempt 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)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions )
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I      b  Type II      c  Type III - Functionally Integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?  
 (ii) a family member of a person described in (i) above?  
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports

|                 | Yes | No |
|-----------------|-----|----|
| <b>11g(i)</b>   |     |    |
| <b>11g(ii)</b>  |     |    |
| <b>11g(iii)</b> |     |    |

| (i) Name of Supported Organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of support? |
|------------------------------------|----------|--|--|----|---|----|--|----|--------------------------|
|                                    |          |  | Yes  | No | Yes   | No | Yes  | No |                          |
|                                    |          |  |  |    |   |    |  |    |                          |
|                                    |          |  |  |    |   |    |  |    |                          |
|                                    |          |  |  |    |   |    |  |    |                          |
|                                    |          |  |  |    |   |    |  |    |                          |
| <b>Total</b>                       |          |  |  |    |   |    |  |    |                          |

**Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Public Support**

| Calendar year (or fiscal year beginning in)  | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add line 1-3   |          |          |          |          |          |           |
| <b>5</b> The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| <b>6 Public Support</b> subtract line 5 from line 4  |          |          |          |          |          |           |

**Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008  | (f) Total                |
|--|----------|----------|----------|----------|-----------|--------------------------|
| <b>7</b> Amounts from line 4   |          |          |          |          |           |                          |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources  |          |          |          |          |           |                          |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on  |          |          |          |          |           |                          |
| <b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )   |          |          |          |          |           |                          |
| <b>11 Total Support</b> (Add lines 7 through 10)   |          |          |          |          |           |                          |
| <b>12</b> Gross receipts from related activities, etc (See instructions )  |          |          |          |          | <b>12</b> |                          |
| <b>13 First Five Years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> |          |          |          |          |           | <input type="checkbox"/> |

**Computation of Public Support Percentage**

|  |           |                          |
|--|-----------|--------------------------|
| <b>14</b> Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))   | <b>14</b> |                          |
| <b>15</b> Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f   | <b>15</b> |                          |
| <b>16a 33 1/3% Test - 2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization   |           | <input type="checkbox"/> |
| <b>b 33 1/3% Test - 2007.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization  |           | <input type="checkbox"/> |
| <b>17a 10% Facts and Circumstances Test - 2008.</b> If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization    |           | <input type="checkbox"/> |
| <b>b 10% Facts and Circumstances Test - 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization |           | <input type="checkbox"/> |
| <b>18 Private Foundation.</b> If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions  |           | <input type="checkbox"/> |

**Part III Support Schedule for Organizations Described in IRC 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |          |          | 176,744  | 63,103   | 96,788   | 336,635   |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose       | 111,296  | 97,362   | 143,254  | 191,257  | 144,128  | 687,297   |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| <b>6 Total</b> Add lines 1-5  | 111,296  | 97,362   | 319,998  | 254,360  | 240,916  | 1,023,932 |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 |          |          |          |          |          |           |
| <b>c</b> Total of lines 7a and 7b   |          |          |          |          |          |           |
| <b>8 Public Support</b> (Subtract line 7c from line 6)  |          |          |          |          |          | 1,023,932 |

**Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6   | 111,296  | 97,362   | 319,998  | 254,360  | 240,916  | 1,023,932 |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources  | 50       | 66       | 135      | 87       | 83       | 421       |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975   |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b   | 50       | 66       | 135      | 87       | 83       | 421       |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on  |          |          |          |          |          |           |
| <b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)   |          |          |          |          | 7,027    | 7,027     |
| <b>13 Total Support</b> (Add lines 9, 10c, 11 and 12)  |          |          |          |          |          | 1,031,380 |
| <b>14 First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/> |          |          |          |          |          |           |

**Computation of Public Support Percentage**

|  |           |          |
|--|-----------|----------|
| <b>15</b> Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) | <b>15</b> | 99.280 % |
| <b>16</b> Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g                   | <b>16</b> | 99.950 % |

**Computation of Investment Income Percentage**

|   |           |         |
|---|-----------|---------|
| <b>17</b> Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f)) | <b>17</b> | 0.040 % |
| <b>18</b> Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h                    | <b>18</b> | 0.050 % |

- 19a 33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

|                                     |
|-------------------------------------|
| <b>Facts and Circumstances Test</b> |
|                                     |

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization CISTEMS INC

Employer identification number 13-2742784

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues?

**TY 2008 Other Expenses Schedule****Name:** CISTEMS INC**EIN:** 13-2742784

| <b>Description</b>   | <b>Amount</b> |
|----------------------|---------------|
| Payroll taxes        | 9,195         |
| Employee benefits    | 10,179        |
| Bookkeeping services | 618           |
| Bank charges         | 179           |
| Professional fees    | 31,160        |
| Supplies             | 2,451         |
| Telephone            | 2,694         |
| Equipment rental     | 4,451         |
| Purchases            | 3,181         |
| Resources            | 3,067         |
| Travel               | 360           |
| Conference expenses  | 4,213         |
| Computer services    | 3,581         |
| Credit card fees     | 6,978         |
| Advertising          | 5,653         |
| Miscellaneous        | 587           |
| Depreciation         | 3,308         |
| Depreciation         | 3,309         |

## TY 2008 Other Liabilities Schedule

**Name:** CISTEMS INC

**EIN:** 13-2742784

| Description       | Beginning of Year Amount | End of Year Amount |
|-------------------|--------------------------|--------------------|
| Accounts payable  | 4,180                    | 12,595             |
| Loan payable      | 88,298                   | 86,298             |
| Deferred benefits | 700,824                  | 770,825            |

**TY 2008 Other Revenues Schedule****Name:** CISTEMS INC**EIN:** 13-2742784

| <b>Description</b> | <b>Amount</b> |
|--------------------|---------------|
| Interest           | 83            |
| Insurance refund   | 7,027         |

**TY 2008 Transfers Personal Benefits  
Contracts Declaration****Name:** CISTEMS INC**EIN:** 13-2742784**Declaration:** The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 13-2742784  
**Name:** CISTEMS INC

## Form 990EZ, Part III - Statement of Program Service Accomplishments

| 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<br>(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.) |         |
|---|--|---------|
| <b>28</b> Reviews of new books, spoken word audios, feature films and DVD's, interviews and articles about the media culture, religion, spiritual teachers and spiritual practices on the website<br>(Grants \$ 0) <span style="float: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></span> | <b>28a</b>   | 160,082 |
| <b>29</b> Educational courses using excerpts from spiritual books and original teachings distributed to 6,200 subscribers<br>(Grants \$ 0) <span style="float: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></span>   | <b>29a</b>   | 88,336  |
| <b>30</b> Support and resources were provided to groups usings DVD's in churches, hospitals, prisons, and other settings<br>(Grants \$ 0) <span style="float: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></span>  | <b>30a</b>   | 20,574  |
| Reviews of books and films were written for religious and spiritual magazines, copy was created for a set of conversation cards and a report was written on conference<br>(Grants \$ 0) <span style="float: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></span>                            |  | 2,719   |