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Form **990-PF**

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

OMB No 1545-0052

2009Department of the Treasury
Internal Revenue Service

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2009, or tax year beginning

, and ending

G Check all that apply

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☒ Address change☐ Name change

Use the IRS label. Otherwise, print or type See Specific Instructions.	Name of foundation COURSE IN MIRACLES SOCIETY		A Employer identification number 47-0828994
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number 402-391-2400
	City or town, state, and ZIP code OMAHA, NE 68114-5405		C If exemption application is pending, check here ☐
			D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 178,560. (Part I, column (d) must be on cash basis.)			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	15,278.			
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			0.	
	9 Income modifications				
	10a Gross sales less returns and allowances	64,542.			
b Less: Cost of goods sold	35,346.				
c Gross profit or (loss)		29,196.	29,196.		
11 Other income					
12 Total Add lines 1 through 11		44,474.	0.	29,196.	
13 Compensation of officers, directors, trustees, etc		0.	0.	0.	0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees	STMT 3	2,203.	0.	0.	2,203.
c Other professional fees					
17 Interest					
18 Taxes	STMT 4	37.	0.	21.	0.
19 Depreciation and depletion		75.	0.	75.	
20 Occupancy		578.	0.	302.	276.
21 Travel, conferences, and meetings					
22 Printing and publications		1,551.	0.	0.	1,551.
23 Other expenses	STMT 5	28,798.	0.	28,798.	0.
24 Total operating and administrative expenses Add lines 13 through 23		33,242.	0.	29,196.	4,030.
25 Contributions, gifts, grants paid		259.			259.
26 Total expenses and disbursements Add lines 24 and 25		33,501.	0.	29,196.	4,289.
27 Subtract line 26 from line 12		10,973.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)			0.		
c Adjusted net income (if negative, enter -0-)				0.	

SCANNED NOV 17 2010
Operating and Administrative Expenses

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	6,958.	20,219.	20,219.
	2 Savings and temporary cash investments	25,786.		
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use	41,440.	65,072.	158,203.
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment basis ▶	373.		
	Less accumulated depreciation STMT 6 ▶	112.		
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	74,520.	85,552.	178,672.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 7)	29.	88.	
	23 Total liabilities (add lines 17 through 22)	29.	88.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31 ▶ ☐			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31 ▶ ☒			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	74,491.	85,464.	
30 Total net assets or fund balances	74,491.	85,464.		
31 Total liabilities and net assets/fund balances	74,520.	85,552.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	74,491.
2 Enter amount from Part I, line 27a	2	10,973.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	85,464.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	85,464.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	NONE			
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	1,575.	36,168.	.043547
2007	1,666.	18,485.	.090127
2006	991.	18,868.	.052523
2005	1,387.	7,907.	.175414
2004	85.	426.	.199531

2 Total of line 1, column (d)	2	.561142
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.112228
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	17,598.
5 Multiply line 4 by line 3	5	1,975.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	1,975.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	8	4,289.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)	1	0.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	2	0.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)	3	0.
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
3	Add lines 1 and 2	5	0.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ 0. (2) On foundation managers ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ NONE		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV	X	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► JCIM.NET	13	X	
14	The books are in care of ► THE FOUNDATION Telephone no ► 402-391-2400 Located at ► 7602 PACIFIC STREET, OMAHA, NE ZIP+4 ► 68114-5405			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	► 15 N/A		

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No	
If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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, other allowances
GENE WARD SMITH	PRESIDENT/DIRECTOR			
46 S. SEVENTH ST, #5				
SAN JOSE, CA 95112	2.00	0.	0.	0.
PEGGY HOWLAND	SEC./TREASURER/DIRECTOR			
2000 HILLTOP LN #3-G				
CLAREMORE, OK 74017	5.00	0.	0.	0.
THOMAS E WHITMORE	DIRECTOR			
7602 PACIFIC ST, STE 200				
OMAHA, NE 68114	10.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If 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, other allowances
NONE				

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person 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 IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
SEE STATEMENT 8	28,798.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	0.

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes	
a	Average monthly fair market value of securities	1a 0.
b	Average of monthly cash balances	1b 17,866.
c	Fair market value of all other assets	1c
d	Total (add lines 1a, b, and c)	1d 17,866.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.
2	Acquisition indebtedness applicable to line 1 assets	2 0.
3	Subtract line 2 from line 1d	3 17,866.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 268.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 17,598.
6	Minimum investment return. Enter 5% of line 5	6 880.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1
2a	Tax on investment income for 2009 from Part VI, line 5	2a
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b
c	Add lines 2a and 2b	2c
3	Distributable amount before adjustments. Subtract line 2c from line 1	3
4	Recoveries of amounts treated as qualifying distributions	4
5	Add lines 3 and 4	5
6	Deduction from distributable amount (see instructions)	6
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a 4,289.
b	Program-related investments - total from Part IX-B	1b 0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2
3	Amounts set aside for specific charitable projects that satisfy the	
a	Suitability test (prior IRS approval required)	3a
b	Cash distribution test (attach the required schedule)	3b
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4 4,289.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5 0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 4,289.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ N/A				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010 Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling

02/09/01

- b Check box to indicate whether the foundation is a private operating foundation described in section

☒ 4942(j)(3) or ☐ 4942(j)(5)

- 2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2009	(b) 2008	(c) 2007	(d) 2006	
0.	1,808.	924.	0.	2,732.
0.	1,537.	785.	0.	2,322.
4,289.	1,575.	1,666.	991.	8,521.
0.	0.	0.	0.	0.
4,289.	1,575.	1,666.	991.	8,521.
85,628.	73,739.	73,444.	58,024.	290,835.
85,628.	73,739.	73,444.	58,024.	290,835.
				0.
				0.
				0.
				0.
0.	786.	0.	0.	786.

- b 85% of line 2a

- c Qualifying distributions from Part XII, line 4 for each year listed

- d Amounts included in line 2c not used directly for active conduct of exempt activities

- e Qualifying distributions made directly for active conduct of exempt activities

Subtract line 2d from line 2c

- 3 Complete 3a, b, or c for the alternative test relied upon

- a "Assets" alternative test - enter

(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

- b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

- c "Support" alternative test - enter

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) Gross investment income

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)**1 Information Regarding Foundation Managers:**

- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

NONE

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

- a The name, address, and telephone number of the person to whom applications should be addressed

- b The form in which applications should be submitted and information and materials they should include

- c Any submission deadlines

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE STATEMENT 9				
Total			3a	259.
b Approved for future payment				
NONE				
Total			3b	0.

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					29,196.
11 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0.		0.	29,196.
13 Total. Add line 12, columns (b), (d), and (e)				13	29,196.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
	(1) Cash		X
	(2) Other assets		X
b	Other transactions		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
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 foundation. If the foundation 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.		

[illegible]

2a Is the foundation 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
N/A		

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 or fiduciary) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer or trustee <u>Theresa Whitman</u>		Date <u>11-8-10</u>
			Title <u>CEO</u>
Paid Preparer's Use Only	Preparer's signature <u>Julie A. McCoy</u>	Date <u>11/8/10</u>	Check if self-employed ☐
	Firm's name (or yours if self-employed) <u>RICHARDSON & ASSOCIATES, PC</u> <u>1716 N 120TH STREET</u> address, and ZIP code <u>OMAHA, NE 68154-1300</u>	EIN <u> </u> Phone no <u>(402) 496-7000</u>	

FORM 990-PF

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 1

INCOME

1. GROSS RECEIPTS	64,542	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		64,542
4. COST OF GOODS SOLD (LINE 15)	35,346	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		29,196
6. OTHER INCOME		
7. GROSS INCOME (ADD LINES 5 AND 6)		29,196

COST OF GOODS SOLD

8. INVENTORY AT BEGINNING OF YEAR	41,434	
9. MERCHANDISE PURCHASED	48,623	
10. COST OF LABOR		
11. MATERIALS AND SUPPLIES		
12. OTHER COSTS	10,361	
13. ADD LINES 8 THROUGH 12		100,418
14. INVENTORY AT END OF YEAR	65,072	
15. COST OF GOODS SOLD (LINE 13 LESS LINE 14) . .		35,346

FORM 990-PF	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	2
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DESCRIPTION	AMOUNT
SHIPPING	7,388.
BOOKS GIVEN AWAY AT COST	-259.
STORAGE COSTS	3,232.
TOTAL OTHER COSTS	10,361.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,203.	0.	0.	2,203.
TO FORM 990-PF, PG 1, LN 16B	2,203.	0.	0.	2,203.

FORM 990-PF	TAXES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OCCUPANCY TAX	20.	0.	20.	0.
SALES TAX	1.	0.	1.	0.
EXCISE TAX	16.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	37.	0.	21.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING	22,840.	0.	22,840.	0.
COMPUTER DATA/SERVICES	3,336.	0.	3,336.	0.
EBAY & PAYPAL SERVICE FEES	507.	0.	507.	0.
OFFICE SUPPLIES	685.	0.	685.	0.
MISC	41.	0.	41.	0.

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LIBRARY	343.	0.	343.	0.
TELEPHONE	1,046.	0.	1,046.	0.
TO FORM 990-PF, PG 1, LN 23	28,798.	0.	28,798.	0.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 6

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER	373.	112.	261.
TOTAL TO FM 990-PF, PART II, LN 14	373.	112.	261.

FORM 990-PF OTHER LIABILITIES STATEMENT 7

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
SALES TAX LIABILITY	29.	88.
TOTAL TO FORM 990-PF, PART II, LINE 22	29.	88.

FORM 990-PF SUMMARY OF DIRECT CHARITABLE ACTIVITIES STATEMENT 8

ACTIVITY ONE

DISTRIBUTION OF "JESUS COURSE OF MIRACLES" - A SCRIPTURAL
TEXT CONSIDERED TO BE THE "THIRD TESTAMENT" OF CHRISTIANITY.
BOOKS DONATED TO INDIVIDUALS, PRIVATE
ORGANIZATIONS, CHARITIES

	EXPENSES
TO FORM 990-PF, PART IX-A, LINE 1	28,798.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 9

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
BARBARA DESPAIN 2716 AJAX RD ST JOSEPH, MO 64503	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
BARTHOLOMEW BACON 10029 HAMPTON PLACE TAMPA, FL 33618	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	9.
CARMEN CAMERON 1704 BRENTMOOR LANE LOUISVILLE, KY 40223	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	58.
CHUCK BURKS 407 MICHAEL ST THOMSON, GA 30824	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
COMMUNITY MIRACLES CENTER 2269 MARKET STREET SAN FRANCISCO, CA 94114	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	CHURCH	12.
DALE LINDAMOOD 1335 NW 98TH CRT DORAL, FL 33172	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
DAMON RIVERA 1 OAKRIDGE PLACE EASTCHESTER, NY 10709	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	11.
DAVID REESE 805 HARRINGTON DRIVE MADISON, WI 53718	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	8.

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DIANE TORRES 5517 BLUE SAPPHIRE ELK GROVE, CA 95758	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
EUGENIA ROWE 133 ARONIMINK DR NEWARD, DE 19711	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
GERALD CUSIMANO 2851 S VALLEY VIEW BLVD, #2149 LAS VEGAS, NV 89102	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	9.
JACK POOLE 757 S BROOK ST LOUISVILLE, KY 40203	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	3.
JOE WOLFE 6833 STANLEY AVENEU BERWYN, IL 60402	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
JON MUNDY PO BOX 1000 WASHINGTONVILLE, NY 10992	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
JOY GREEN 3302 BELVEDERE BLVD OMAHA, NE 68111	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	6.
JUNE ROSE MCCULLOCH 22098 AVE 160 PORTERVILLA, CA 93257	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	8.
LARRY BEDINI 2269 MARKET STREET SAN FRANCISCO, CA 94114	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	3.
LEE FLYNN 25 PASEO GALISTEO SANTA FE, NM 87508	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	6.

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LISA FORDYCE 19 QUENBY MOUNTAIN GREAT MEADOWS, NJ 07838	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
MICHAEL COATES 1926 NORMAN ROAD GLEN BURNIE, MD 21068	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
MIRKALICE GORE 9520 AMBER VALLEY LANE LAS VEGAS, NV 89134	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	6.
MONICA CARRADORI 98 CEDAR LAKE ROAD BLAIRSTOWN, NJ 07825	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
NICOLE FRANCIS 1150 SPRUCE AVENUE CHICO, CA 95926	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	501(C)(3) SPIRITUAL DEVELOPMEN	16.
ONE MIND FOUNDATION 1155 WARBURTON AVE, #65 YONKERS, NY 10701	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	6.
PAMELA BUSH 3087 COLONIA WAY, APT 1 ATLANTA, GA 30342	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
PAMELA SILBERMAN 349 DELMART COURT ABINGDON, MD 21009	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	6.
PATRICIA OSBORNE 8228 HARVEST BEND LAUREL, MD 20707	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.
REANA WASCIMBEN 817 SUPERIOR AVENUE THUNDER BAY, CANADA, CANADA P74GK3	NONE BOOK TO BE USED FOR PERSONAL SPIRITUAL JOURNEY/STUDY	INDIVIDUAL	5.

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47-0828994

REGINA AKERS
4 HENNESSEY DRIVE ACTON, MA
01720

NONE
BOOK TO BE USED FOR
PERSONAL SPIRITUAL
JOURNEY/STUDY

INDIVIDUAL 6.

SHERRI BILODEAU
18350 HATTERAS ST TARZANA, CA
91364

NONE
BOOK TO BE USED FOR
PERSONAL SPIRITUAL
JOURNEY/STUDY

INDIVIDUAL 5.

SHERYL MOORE
1499 HUNTINGTON DRIVE SOUTH
PASADENA, CA 91030

NONE
BOOK TO BE USED FOR
PERSONAL SPIRITUAL
JOURNEY/STUDY

INDIVIDUAL 6.

TOM HARVEY
11211 - 104TH AVE NE KIRLAND,
WA 98033

NONE
BOOK TO BE USED FOR
PERSONAL SPIRITUAL
JOURNEY/STUDY

INDIVIDUAL 5.

TONY PONTICELLO
2269 MARKET STREET SAN
FRANCISCO, CA 94114

NONE
BOOK TO BE USED FOR
PERSONAL SPIRITUAL
JOURNEY/STUDY

INDIVIDUAL 3.

WILLIAM BETTS
6520 N. CAMINO PADRE ISIDORO
TUCSON, AZ 85718

NONE
BOOK TO BE USED FOR
PERSONAL SPIRITUAL
JOURNEY/STUDY

INDIVIDUAL 2.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

259.

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

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	COURSE IN MIRACLES SOCIETY	47-0828994
	Number, street, and room or suite no. If a P.O. box, see instructions	For IRS use only
	7602 PACIFIC STREET, NO. 200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	OMAHA, NE 68114-5405	

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

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

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

THE FOUNDATION

- The books are in the care of **7602 PACIFIC STREET, NO. 200 - OMAHA, NE 68114-5405**
- Telephone No. **402-391-2400** FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2010**
- 5 For calendar year **2009**, or other tax year beginning _____, and ending _____
- 6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension
NEED ADDITIONAL TIME TO GATHER RECORDS IN ORDER TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification

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

Signature **John A. Mc Coy** Title **CPA** Date **8/2/10**

Form 8868 (Rev. 4-2009)