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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

INTERNATIONAL BRAIN MAPPING AND INTRA-OPERATIVE SURGICAL PLANNING SOCIETY

Number and street (or P O box, if mail is not delivered to street address)Room/suite

8159 SANTA MONICA BLVD

City or town, state or province, country, and ZIP or foreign postal code

WEST HOLLYWOOD, CA 90046

D Employer identification number

20-2793206

E Telephone number

(323) 654-3500

F Group Exemption Number

G Accounting Method

☒ Cash

☐ Accrual

Other (specify) ▶

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

I Website: ▶ www.worldbrainmapping.org

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 189,419

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)									
Check if the organization used Schedule O to respond to any question in this Part I ☒									
Revenue	1	Contributions, gifts, grants, and similar amounts received						1	189,419
	2	Program service revenue including government fees and contracts						2	
	3	Membership dues and assessments						3	
	4	Investment income						4	
	5a	Gross amount from sale of assets other than inventory				5a		5c	
	b	Less cost or other basis and sales expenses				5b	0		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)								
	6	Gaming and fundraising events						6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)				6a			
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)				6b	0		
c	Less direct expenses from gaming and fundraising events				6c	0			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)								
7a	Gross sales of inventory, less returns and allowances				7a		7c		
b	Less cost of goods sold				7b	0			
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)									
8	Other revenue (describe in Schedule O)						8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8						9	189,419	
Expenses	10	Grants and similar amounts paid (list in Schedule O)						10	
	11	Benefits paid to or for members						11	
	12	Salaries, other compensation, and employee benefits						12	3,397
	13	Professional fees and other payments to independent contractors						13	25,887
	14	Occupancy, rent, utilities, and maintenance						14	
	15	Printing, publications, postage, and shipping						15	7,693
	16	Other expenses (describe in Schedule O)						16	187,908
17	Total expenses. Add lines 10 through 16						17	224,885	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)						18	-35,466
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)						19	3,279
	20	Other changes in net assets or fund balances (explain in Schedule O)						20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20						21	-32,187

Part II

Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	2,783	22	33,391
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	2,391	24	1,322
25 Total assets	5,174	25	34,713
26 Total liabilities (describe in Schedule O)	1,895	26	66,900
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	3,279	27	-32,187

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?
The purpose of the organization is to encourage basic and clinical scientists who are interested or active in areas of Brain Mapping and Intra-operative Surgical planning (ISP) to share their findings with other physicians and scientists across the disciplines

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28

See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐

28a

29

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

31

Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

31a

32

Total program service expenses (add lines 28a through 31a) ☐

32

156,288

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BABAK KATEB CEO	20 00	3,000		
VICKY YAMAMOTO CFO	4 00	0		
AARON G FILLER COO	20 00	0		

Part VOther Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name . Otherwise, explain the change on Schedule O (see instructions)	34		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		No
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file Form 1120-POL for this year?	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	Yes	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 10,000			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9	39a		0
b	Gross receipts, included on line 9, for public use of club facilities	39b		0
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No
41	List the states with which a copy of this return is filed ▶ _____			
42a	The organization's books are in care of ▶ <u>MA ACCOUNTING SOLUTIONS INC</u> Telephone no ▶ <u>(323) 654-3500</u> Located at ▶ <u>8159 SANTA MONICA BLVD SUITE 200 WEST HOLLYWOOD, CA</u> ZIP +4 ▶ <u>90046</u>			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		Yes	No
42b				No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51
Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 **▶** _____

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000. **▶** _____

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A **▶** ☐ Yes ☐ No

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.

Sign Here	▶ *****	2016-11-15	
	Signature of officer	Date	
Paid Preparer Use Only	▶ BABAK KATEB CEO		
	Type or print name and title		
	Print/Type preparer's name Alex Polovinchnik CPA	Preparer's signature	Date
	Firm's name ▶ M & A Accounting Solutions Inc	Check ☐ if self-employed	PTIN P01303287
	Firm's address ▶ 8159 Santa Monica Blvd Suite 200 West Hollywood, CA 900464912		Firm's EIN ▶ Phone no (323) 654-3500
May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No			

Additional Data

Software ID: 15000324
Software Version: 2015v2.0
EIN: 20-2793206
Name: INTERNATIONAL BRAIN MAPPING AND INTRA-
OPERATIVE SURGICAL PLANNING SOCIETY

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, and other relevant information for each program title.

Expenses
(Required for 501(c)(3) and
501(c)(4) organizations and
4947(a)(1) trusts; optional
for others.)

28 ANNUAL CONFERENCE, PROFESSIONAL PUBLICATION

(Grants \$ 156,288)

If this amount includes foreign grants, check here . . . ☐

28a

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047
2015
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL BRAIN MAPPING AND INTRA-
OPERATIVE SURGICAL PLANNING SOCIETY

Employer identification number
20-2793206

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by 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.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
VICKY (1) YAMAMOTO	OFFICER	PAY BILL		X	10,000	10,000		No	Yes			No

Total ▶ \$

10,000

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(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?	
				Yes	No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE O
(Form 990 or
990-EZ)Department of the
Treasury
Internal Revenue
Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2015**Open to Public
Inspection**Name of the organization
INTERNATIONAL BRAIN MAPPING AND INTRA-
OPERATIVE SURGICAL PLANNING SOCIETY**Employer identification number**

20-2793206

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1002	Office Expenses \$2260
Other Expenses 1005	Travel \$55140

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1006	Payments of Travel or Entertainment for Public Officials \$17810
Other Expenses 1007	Conferences, Conventions, and Meetings \$52140

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1008	Interest \$10740
Other Expenses 1009	Depreciation \$1069

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	MARKETING \$12168
Other Expenses 2	TELEPHONE \$8250

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 3	MERCHANT FEES \$7486
Other Expenses 5	CONSULTING \$6000

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 6	WEB DESIGN \$3750
Other Expenses 7	AWARDS \$1940

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 8	WEB HOSTING \$1526
Other Expenses 9	DUES AND SUBSCRIPTIONS \$1290

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 10	OUTSIDE SERVICES \$1273
Other Expenses 11	WEB SUPPORT \$1247

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 12	REGISTRATION FEES \$915
Other Expenses 13	PARKING \$730

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 14	AUTO EXPENSE \$648
Other Expenses 15	REPAIRS AND MAINTENANCE \$632

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 17	BANK CHARGES \$499
Other Expenses 18	GIFTS \$365

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 19	SECRETARY OF STATE FEES \$20
Other Expenses 20	STATE TAX \$10

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1003	Machinery and Equipment - Beginning \$2391 Machinery and Equipment - Ending \$1322
Total Liabilities 1006	Payable to Officers, Directors, Etc - Beginning \$1097 Payable to Officers, Directors, Etc - Ending \$10000

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	PAYROLL LIABILITIES - Beginning \$798 PAYROLL LIABILITIES - Ending \$45
Total Liabilities 2	CITIBANK CREDIT CARD - Beginning \$0 CITIBANK CREDIT CARD - Ending \$56855