

Short Form

OMB No 1545-1150

Form **990-EZ**

Return of Organization Exempt From Income Tax

2002

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning , 2002, and ending , 20

B Check if applicable

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization
BLACKWOOD THEATER ORGAN SOCIETY
Number and street (or P O box, if mail is not delivered to street address) Room/suite
118 BLACKWOOD LANE
City or town state or country and ZIP + 4
HARRISVILLE PA 16038

D Employer identification number
25 1833591
E Telephone number
(412) 367-3239
F Enter 4-digit (GEN) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

G Accounting method Cash Accrual
Other (specify) ▶

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

I Web site ▶
J Organization type (check only one)— 501(c) (**3**) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return**

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	8820
	2	Program service revenue including government fees and contracts	2	5560
	3	Membership dues and assessments	3	0
	4	Investment income	4	3722
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	0
	6	Special events and activities (attach schedule)		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	Less direct expenses other than fundraising expenses	6b	
	6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	0
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	0
	8	Other revenue (describe _____)	8	0
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	18102
	Expenses	10	Grants and similar amounts paid (attach schedule)	10
11		Benefit paid or for members	11	0
12		Salaries, other compensation, and employee benefits	12	0
13		Professional fees and other payments to independent contractors	13	5012
14		Occupancy, rent, utilities, and maintenance	14	559
15		Printing, publications, postage, and shipping	15	204
16		Other expenses (describe ▶ FILMS, REFRESHMENTS, SUPPLIES)	16	145
17		Total expenses (add lines 10 through 16)	17	10920
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)	18	7182
	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	106638
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	113820

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ

(See page 39 of the instructions)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	106247	22 115929
23 Land and buildings	0	23 0
24 Other assets (describe ▶ PREPAID EXPENSES-SILENT FILMS)	1490	24 1490
25 Total assets	107737	25 117419
26 Total liabilities (describe ▶ START-UP LOAN/SCHOLARSHIP PAYABLE)	1099	26 3599
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	106638	27 113820

For Paperwork Reduction Act Notice, see the separate instructions

Cat No 106421

Form **990-EZ** (2002)

Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)

What is the organization's primary exempt purpose? *Preserving Theater Pipe Organ and Silent Film as an Art Form, provide scholarships for music majors*

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
	(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
28. Over 100 persons attended silent movies "Gold Rush" and "Hearts & Toys". Jim Papp organist. Programs described films, actors & organist. Use of theater pipe organ, projector & facilities provided to Bros at no charge. (Grants \$ -)	\$ 1475
29. Proceeds from dinner-concert with organist Walt Strony, and interest on investments, will provide funds for two \$3000 scholarships in 2003. Two \$2500 scholarships awarded for year 2002. (Grants \$ -)	\$ 4208 \$ 5000 scholar ship
30. Make-A-Wish Edn. reported that 141 gifts totaling over \$1500 were received from Organ concert in July 2002. Tom Hazelton, organist. Bros hosted the event. (Grants \$ -)	\$ 64
31. Other program services (attach schedule) (Grants \$ -)	0
32 Total program service expenses (add lines 28a through 31a)	32 10747

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Benjamin Robertson 118 Blackwood Ln, Harrisville, PA 16038	President / 10 Hrs	-0-	-0-	-0-
MARNA Bednar 139 Peters Dr, Glenshaw, PA 15116	Record Secretary / 3 Hrs	-0-	-0-	-0-
ANNA ELIZABETH Digby 2428 Huntington Dr, Pittsburgh PA 15241	Treasurer / 20 Hrs	-0-	-0-	-0-

Part V Other Information (Note the attachment requirement in General Instruction V, page 14)

	Yes	No
33. Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34. Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35. If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		✓
a. Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		✓
b. If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36. Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		✓
37a. Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	-0-
b. Did the organization file Form 1120-POL for this year?	N/A	
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 unpaid at the start of the period covered by this return?		✓
b. If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	\$ 1099
39. 501(c)(7) organizations Enter a. Initiation fees and capital contributions included on line 9	39a	N/A
b. Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a. 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911	-0-	
section 4912	-0-	
section 4955	-0-	
b. 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		✓
c. Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958	-0-	
d. Enter Amount of tax on line 40c, above, reimbursed by the organization	-0-	
41. List the states with which a copy of this return is filed	PA	
42. The books are in care of	ANNA ELIZABETH DIGBY	Telephone no
located at	2428 HUNTINGTON DR, PITTSBURGH, PA	ZIP + 4
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	

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 the return is true and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Key
Date 5-12-2003
TREASURER

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2002

Name of the organization

BLACKWOOD THEATER ORGAN SOCIETY

Employer identification number

25 1833591

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>NONE</i>				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<i>NONE</i>		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)	[Hatched Area]	
a Sale, exchange, or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		✓
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)	✓	
4 Do you have a section 403(b) annuity plan for your employees? <i>N/A NO EMPLOYEES</i>		✓
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ▶** _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12** 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	7260	7195	0	0	14455
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	6090	1710	1350	0	9150
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	0	0	0	0	0
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	13350	8905	1350	0	23605
24 Line 23 minus line 17	7260	7195	0	0	14455
25 Enter 1% of line 23	134	89	14	0	

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (e), line 24 N/A ▶

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶

d Add Amounts from column (e) for lines 18 _____ 19 _____
22 _____ 26b _____ ▶

e Public support (line 26c minus line 26d total) ▶

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶

26a	
26b	
26c	
26d	
26e	
26f	%

27 Organizations described on line 12. a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year

(2001) 200 (2000) 75 (1999) 0 (1998) 0

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2001) 0 (2000) 0 (1999) 0 (1998) 0

c Add Amounts from column (e) for lines 15 14455 16 0
17 9150 20 0 21 0 ▶

d Add Line 27a total 275 and line 27b total 0 ▶

e Public support (line 27c total minus line 27d total) ▶

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f | 23605**

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g | 99 %**

h **Investment income percentage (line 18, column (a) (numerator) divided by line 27f (denominator))** ▶ **27h | 0 %**

27c	23605
27d	275
27e	23330
27g	99 %
27h	0 %

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions)

(To be completed ONLY by schools that checked the box on line 6 in Part IV) *N/A*

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**BLACKWOOD THEATER ORGAN SOCIETY – EIN 25-1833591
FORM 990-EZ – YEAR 2002**

PART I – LINE 10 – GRANTS

- (1) \$2500 scholarship for study of music at Notre Dame University to
Mary Catherine Levri, 260 Buffalo Plaza PMB#300, Sarver, PA 16055
Recipient was not related directly or indirectly to any officer, director, or member of the
selection committee

- (2) \$2500 scholarship for study of music at Harvard University to
Michael Mitnick, 115 Willow Run Road, Pittsburgh, PA 15238
Recipient was not related directly or indirectly to any officer, director, or member of the
selection committee

PART V – LINE 38a – LOANS FROM OFFICER

\$1099 balance of start-up loan from Ben Robertson, President – no interest

SCHEDULE A – PAGE 2, PART III, LINE 3 – GRANTS FOR SCHOLARSHIPS

Please see attached Guidelines for BTOS Scholarships. In addition, recipients are contacted near the
End of their freshman year to inquire about scholastic progress and intent to continue study in the field
of music.

GUIDELINES
BLACKWOOD THEATER ORGAN SOCIETY SCHOLARSHIP
FOR HIGH SCHOOL STUDENT WISHING TO PURSUE A
CAREER IN MUSIC

- * 1 The Blackwood Theater Organ Society Scholarship is designated to be awarded to a high school student wishing to pursue a career in music, chosen on the basis of
 - (a) Musical talent
 - (b) Academic proficiency
 - (c) Motivation
 - (d) Financial need
 - (e) 300-word essay
 - (f) Recommendation of private music instructor or high school music teacher
- 2 Two scholarships in the amount of \$2,500 will be awarded for the year 2002
- 3 The scholarship will be advertised for a minimum of two months through school music departments and other music instructors
- 4 Applications must be postmarked no later than April 1, 2002
- * 5 Applications will be reviewed by a screening committee, and selected participants will be required to appear at Heinz Hall in Pittsburgh, on Sunday, May 26, for personal interview by a committee of at least three independent persons and audition before a panel of professional musicians of the Pittsburgh Symphony. Applicants must participate in every aspect of this screening process.
- 6 Selected recipients of the awards will be notified no later than 30 days after the audition
- 7 There will be no restrictions or limitations in the selection procedure based upon race, color or national or ethnic origin, or the employment status of any prospective recipient or any relative of any prospective recipient
- 8 Anyone directly or indirectly related to any officer, director, or member of the Selection Committee will not be eligible for a scholarship
- 9 Scholarships will be awarded only to non-profit institutions that are classified as tax-exempt under Section 501(c)(3) of the Internal Revenue Code. These include most schools, colleges, and universities
- 10 Awards will be issued jointly in the name of the recipient and the educational institution. Validation of acceptance to a certified educational program is necessary
- * 11 The scholarship will become void if the recipient does not enter a certified educational institution within one year of the date of the grant
- * 12 If within one year of the date of the grant the recipient changes his/her college major to the effect that a career in music will not be pursued, the amount of the scholarship must be returned to the Scholarship Fund of the Blackwood Theater Organ Society