Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545 0047

2002

Open to Public Inspection

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

29 IB YB 52-2035698 200312
MARYLAND THERAPEUTIC RIDING INC
NAOMI L NELSON
PO BOX 6477
ANNAPOLIS MD 21401-0477 P-24 P141

IRS

D Employer identification number: 52 · 2035698

E Telephone number: (410) 267-8900

F Accounting method: X ☒ Cash ☐ Accrual ☐ Other (specify) ▶

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

H *and I are not applicable to section 527 organizations*
H(a) Is this a group return for affiliates? ☐ Yes ☐ No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

G **Web site** ▶ www.HorsesThatHeal.org

J **Organization type** (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ 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**

I Enter 4-digit GEN ▶

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 279,211

M Check ▶ ☐ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions)

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	141,241		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	**Total** (add lines 1a through 1c) (cash $ 134,241 noncash $ 7,000)			1d	141,241
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	107,177
3	Membership dues and assessments			3	
4	Interest on savings and temporary cash investments			4	532
5	Dividends and interest from securities			5	
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
7	Other investment income (describe ▶)			7	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
		8a			
b	Less cost or other basis and sales expenses	8b			
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	2,531
9	Special events and activities (attach schedule)				
a	Gross revenue (not including $ 53,670 of contributions reported on line 1a)	9a	27,730		
b	Less direct expenses other than fundraising expenses	9b	12,022		
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	15,708
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
11	Other revenue (from Part VII, line 103)			11	
12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	267,189
13	Program services (from line 44, column (B))			13	215,977
14	Management and general (from line 44, column (C))			14	11,106
15	Fundraising (from line 44, column (D))			15	38,352
16	Payments to affiliates (attach schedule)			16	
17	**Total expenses** (add lines 13–16 and line 44, column (A))			17	265,435
18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	10,154
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	94,124
20	Other changes in net assets or fund balances (attach explanation)			20	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	104,278

Revenue / Expenses / Net Assets

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 21 of the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ _____ noncash $ _____)	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25				
26 Other salaries and wages	26	77,998	71,596	3,201	3,201
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	6,052	5,568	242	242
30 Professional fundraising fees	30	29,350			29,350
31 Accounting fees	31				
32 Legal fees	32	1,435		1,435	
33 Supplies	33	4,296	2,960	318	1,108
34 Telephone	34	5,016	3,417		1,599
35 Postage and shipping	35	3,619	2,283		1,336
36 Occupancy	36				
37 Equipment rental and maintenance	37	4,153	3,953		200
38 Printing and publications	38	4,922	4,102		820
39 Travel	39	3,619	3,619		
40 Conferences, conventions, and meetings	40	2,067	2,067		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	21,448	20,392	470	586
43 Other expenses not covered above (itemize) a Lease	43a	26,400	26,400		
b Horse Maintenance	43b	26,995	26,995		
c Repairs and Maintenance	43c	10,350	10,350		
d Insurance	43d	8,582	7,737	845	
e Other	43e	29,133	24,538	4,595	
44 Total functional expenses (add lines 22 through 43) *Organizations completing columns (B)-(D), carry these totals to lines 13–15*	44	265,435	215,977	11,106	38,352

Joint Costs. Check ▶ ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs $_____, (ii) the amount allocated to Program services $_____, (iii) the amount allocated to Management and general $_____, and (iv) the amount allocated to Fundraising $ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)

What is the organization's primary exempt purpose? ▶ Provide therapeutic riding services

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a	Provided approximatelt 5,000 therapy sessions to approximately 130 special needs individuals (Grants and allocations $)	215,977
b	(Grants and allocations $)	
c	(Grants and allocations $)	
d	(Grants and allocations $)	
e	Other program services (attach schedule) (Grants and allocations $)	
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	215,977

Part IV **Balance Sheets** (See page 24 of the instructions)

	Note	*Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*			(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing			18,978	45	14,991
	46	Savings and temporary cash investments			25,488	46	25,108
	47a	Accounts receivable	47a				
	b	Less allowance for doubtful accounts	47b			47c	
	48a	Pledges receivable	48a				
	b	Less allowance for doubtful accounts	48b			48c	
	49	Grants receivable				49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a	Other notes and loans receivable (attach schedule)	51a				
	b	Less allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use				52	
	53	Prepaid expenses and deferred charges				53	
	54	Investments—securities (attach schedule) ▶ ☐ Cost ☐ FMV				54	
	55a	Investments—land, buildings, and equipment basis	55a				
	b	Less accumulated depreciation (attach schedule)	55b			55c	
	56	Investments—other (attach schedule)				56	
	57a	Land, buildings, and equipment basis	57a	101,273			
	b	Less accumulated depreciation (attach schedule)	57b	34,518	56,681	57c	66,755
	58	Other assets (describe ▶ _____)				58	
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			96,147	59	106,854
Liabilities	60	Accounts payable and accrued expenses				60	
	61	Grants payable				61	
	62	Deferred revenue				62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a	Tax-exempt bond liabilities (attach schedule)				64a	
	b	Mortgages and other notes payable (attach schedule)				64b	
	65	Other liabilities (describe ▶ _____)			2,023	65	2,576
	66	**Total liabilities** (add lines 60 through 65)			2,023	66	2,576
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☐ and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			85,793	67	95,878
	68	Temporarily restricted			8,331	68	8,400
	69	Permanently restricted				69	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds				70	
	71	Paid-in or capital surplus, or land, building, and equipment fund				71	
	72	Retained earnings, endowment, accumulated income, or other funds				72	
	73	**Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72, column (A) **must** equal line 19, column (B) **must** equal line 21)			94,124	73	104,278
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			96,147	74	106,854

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

Part IV-A **Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions)

a	Total revenue, gains, and other support per audited financial statements ▶	a	
b	Amounts included on line a but not on line 12, Form 990		
	(1) Net unrealized gains on investments $		
	(2) Donated services and use of facilities $		
	(3) Recoveries of prior year grants $		
	(4) Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	

Part IV-B **Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

a	Total expenses and losses per audited financial statements ▶	a	
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities $		
	(2) Prior year adjustments reported on line 20, Form 990 $		
	(3) Losses reported on line 20, Form 990 $		
	(4) Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 26 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
(SEE ATTACHED)				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No

If "Yes," attach schedule—see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ and check whether it is ☐ exempt or ☐ nonexempt			
81a	Enter direct or indirect political expenditures See line 81 instructions 81a			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	*501(c)(4), (5), or (6) organizations* a Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b		
c	Dues, assessments, and similar amounts from members 85c			
d	Section 162(e) lobbying and political expenditures 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	*501(c)(7) orgs* Enter a Initiation fees and capital contributions included on line 12 86a			
b	Gross receipts, included on line 12, for public use of club facilities 86b			
87	*501(c)(12) orgs* Enter a Gross income from members or shareholders 87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	88		X
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	*501(c)(3) and 501(c)(4) orgs* 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 a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ _____			
90a	List the states with which a copy of this return is filed ▶ Maryland			
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b 3			
91	The books are in care of ▶ David A. Parry Telephone no ▶ (410) 267-8900 Located at ▶ P.O. Box 6477, Annapolis, MD ZIP + 4 ▶ 21401			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041***—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92			

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note: *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) Exclusion code	(D) Amount	
93 Program service revenue					
a Therapeutic Riding Service					107,177
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					532
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	15,708	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				15,708	107,709
105 **Total** (add line 104, columns (B), (D), and (E))				▶	123,417

Note. *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	Providing therapy is our charitable purpose.
96	Investment income keeps expenses low.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: *If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)*

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

Nov. 15, 2003
Date

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: Maryland Therapeutic Riding

Employer identification number: 52 2035698

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
NONE				
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
NONE		
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)	1		X
	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)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc ? (See **Note** below)	3		X
4	Do you have a section 403(b) annuity plan for your employees?	4		X

Note *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its chantable 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 33⅓%** 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 33⅓%** 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.)	167,111	77,888	91,178	41,480	377,657
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	89,029	68,754	38,567	23,935	220,285
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	488	4,022	1,610		6,120
23 Total of lines 15 through 22	256,628	150,664	131,355	65,416	604,063
24 Line 23 minus line 17	167,599	81,910	92,788	41,480	383,778
25 Enter 1% of line 23	1,676	1,507	1,314	655	

26 Organizations described on lines 10 or 11. **a** Enter 2% of amount in column (e), line 24 ▶ **26a**

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 ▶ **26b**

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ **26c**

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

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

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ **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) 82,225 (2000) 18,530 (1999) 47,090 (1998) 38,000

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 15 377,657 16 _____ 17 220,285 20 _____ 21 _____ ▶ **27c** 597,942

d Add. Line 27a total 185,845 and line 27b total _____ ▶ **27d** 185,845

e Public support (line 27c total minus line 27d total) ▶ **27e** 412,097

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ **27f** 604,063

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** 68 %

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

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)

			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?	29		
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?	30		
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)	31		
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	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?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	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?	34a		
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	34b		
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	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group Check ▶ **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table—			
If the amount on line 40 is— / **The lobbying nontaxable amount is—**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		
Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720*			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2002	**(b)** 2001	**(c)** 2000	**(d)** 1999	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines **c** through **h**.)			

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

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions)

51 Did the reporting 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?

		Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of		
	(i) Cash	51a(i)	
	(ii) Other assets	a(ii)	
b	Other transactions		
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)	
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	
	(iii) Rental of facilities, equipment, or other assets	b(iii)	
	(iv) Reimbursement arrangements	b(iv)	
	(v) Loans or loan guarantees	b(v)	
	(vi) Performance of services or membership or fundraising solicitations	b(vi)	
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c	

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 organization If the organization 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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions and sharing arrangements

52a Is the organization 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

• 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 - Must File Original and One Copy

Type or print	Name of Exempt Organization	Employer Identification number
File by the extended due date for filing the return See instructions	MARYLAND THERAPUTIC RIDING	52-2035698
	Number, street, and room or suite no If a P O box, see instructions	For IRS use only
	P O BOX 6477	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	ANNAPOLIS, MD 21401	

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

X 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***

• 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 17, 2003

5 For calendar year 2002 , 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 ADDITIONAL TIME IS REQUESTED TO COMPILE ACCURATE FINANCIAL INFORMATION

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 . . . . . $

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 . . . . . $

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 . . . . . $

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 ▶ _____ Title ▶ CPA Date ▶ 8/14/03

Notice to Applicant - To Be Completed by the IRS

☑ We have approved this application Please attach this form to the organization's return

☐ We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return

☐ We **have not** approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period

☐ We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested

☐ Other _____

EXTENSION APPROVED

LINDA BIESKOPF FOR COMMISSIONER, TE/GE
SB/SE PROCESSING, ATLANTA

_____ By _____ _____

Director Date

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	**Name**
	Number and street (include suite, room, or apt. no) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

JSA

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

OFFICIAL USE
OGDEN UT 84201

Postage	$ $3.85 $2.30
Certified Fee	$1.75
Return Receipt Fee (Endorsement Required)	$0.00
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	$ $7.90

Postmark Here
APR 2003
04/23/2003

Sent To INTERNAL REVENUE SERVICE
Street, Apt. No.; or PO Box No.
City, State, ZIP+4 OGDEN UT 84201-0012

PS Form 3800, April 2002 See Reverse for Instructions

7002 0860 0004 0264 6623

Extension of Time To File an Organization Return

OMB No 1545-1709

arate application for each return

, complete only Part I and check this box ▶ ☑
Month Extension, complete only Part II (on page 2 of this form)
been granted an automatic 3-month extension on a previously filed

e—Only submit original (no copies needed)
-month extension—check this box and complete Part I only ▶ ☐
use Form 7004 to request an extension of time to file income tax
8736 to request an extension of time to file Form 1065, 1066, or 1041

TIC RIDING

Employer identification number 52 2035698

box, see instructions

or a foreign address see instructions

AND 21401

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

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

- 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 will cover

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 8/15 , 2003, to file the exempt organization return for the organization named above The extension is for the organization's return for
▶ ☑ calendar year 2002 or
▶ ☐ tax year beginning _____ 20 , and ending _____ , 20

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a 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 $

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit $

c **Balance Due** Subtract line 3b from line 3a 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 $

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 ▶ David A Parry Title ▶ VP Date ▶ 4/23/03

Part 1 - Line 9
Special Events and Activities

Special Event and Activity Description

MUSE Concert consists of VIP ticket sales for $85 00 each ($40 of which is a contribution) that includes dinner and seating, general admissions tickets for $32 50, corporate sponsorships and auction sales

Promotional items are logo related clothing that promote organizational awareness and loyalty

Schedule of Receipts and Contributions

	MUSE Concert	Promotional Items	Totals
Gross Receipts	$78,180	$3,220	$81,400
Less Contributions	$53,670	$0	$53,670
Gross Revenue	$24,510	$3,220	$27,730
Less Direct Expenses	$7,583	$4,439	$12,022
Net Income or Loss	$16,927	-$1,219	$15,708

List of Maryland Therapeutic Riding
Board of Directors

Name	Address	Title/Avg Hrs	Compensation	Contributions to employee benefit plans	Expense Account/ Other
Bob Saunders	586 Bellerive Drive, S-D Annapolis, MD 21401	President, 15 hours	-0-	-0-	-0-
Buck Buchanan	P O Box 4818 Annapolis, MD 21403	1 hour	-0-	-0-	-0-
David Parry	1715 Roydon Trail Annapolis, MD 21401	Vice President 20 hours	-0-	-0-	-0-
Debbie Parry	553 Center Drive Severna Park, MD 21146	Treasurer 10 hours	-0-	-0-	-0-
Naomi Parry	1715 Roydon Trail Annapolis, MD 21401	Secretary/ Exec Dir 40 hours	$34,428/yr	-0-	-0-
Al Hunt	935 Melvin Rd Annapolis, MD 21403	1 hour	-0-	-0-	-0-
Mary Ostyre	207 Marlbrook Rd Severna Park, MD 21146	10 hours	-0-	-0-	-0-
Richard Pate	360 Broadview Lane Annapolis, MD 21401	1 hour	-0-	-0-	-0-
Marion Phillips	9 Saunders Pt Lane Annapolis, MD 21403	5 hours	-0-	-0-	-0-
Kerrie Mansfield	1501 Ingalls Rd Glen Burnie, MD 21061	Prog Director 40 hours	$28,154/yr	-0-	-0-
Dave Dalbke	1 Sullivan Drive Severna Park, MD 21146	5 hours	-0-	-0-	-0-
Patrick Lee	262 Greenleaf Circle Arnold, MD 21012	2 hours	-0-	-0-	-0-
Art Henshaw	3103 Southwick Place Riva, MD 21140	1 hour	-0-	-0-	-0-