Return of Organization Exempt From Income Tax

Form 990

Department of the Treasury
Internal Revenue Service

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.

For the 2009 calendar year, or tax year beginning January 1, 2009, and ending December 31, 2009

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Foudnation for Homeopathic Education and Research

D Employer identification number
94 : 2842906

E Telephone number

G Gross receipts $ 6,825,002.

H(a) Is this a group return for affiliates? ☐ Yes ☐ No
H(b) Are all affiliates included? ☐ Yes ☐ No

J Web site: ▶

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1982

M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Educate medical and health professionals about the benefits of homeopathy.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of employees (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total gross unrelated business revenue from Form 990-T, line 12

7b Net unrelated business taxable income from Form 990-T, line 34

8 Contributions and grants (Part VIII, line 1a)

9 Program service revenue (Part VIII, line 1b)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10f, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1a)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25)

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of person Listed as Organization’s President

Date

Preparer's signature

Date

Check if self-employed ▶ ☐

Preparer's identifying number (see instructions)

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

Cat No 11282Y

Form 990 (2009)
Part III  Statement of Program Service Accomplishments

1  Briefly describe the organization's mission:
   To educate the medical and health professional community about basic science research and clinical trials evaluating... 

2  Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  □ Yes  □ No 
   If "Yes," describe these new services on Schedule O.  

3  Did the organization cease conducting, or make significant changes in how it conducts, any program services?  □ Yes  □ No 
   If "Yes," describe these changes on Schedule O.  

4  Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. 
   Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a  (Code: ___) (Expenses $ ___ including grants of $ ___) (Revenue $ ___) 
   Wrote and published numerous articles on homeopathic medicine 

4b  (Code: ___) (Expenses $ ___ including grants of $ ___) (Revenue $ ___) 
   Spoke at UCSF School of Medicine
   Spoke at UC Davis School of Medicine (to medical students once and to MDs specializing in pain management once).
   Spoke at UC Berkeley, course in biology department 

4c  (Code: ___) (Expenses $ ___ including grants of $ ___) (Revenue $ ___) 

4d  Other program services. (Describe in Schedule O.) 
   (Expenses $ ___ including grants of $ ___) (Revenue $ ___) 

4e  Total program service expenses ▶
Part IV Checklist of Required Schedules

1. Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A...  
   Yes   No

2. Is the organization required to complete Schedule B, Schedule of Contributors?...
   Yes   No

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

4. Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II...
   Yes   No

5. Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III...
   Yes   No

6. Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I...
   Yes   No

7. Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II...
   Yes   No

8. Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III...
   Yes   No

9. Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide counsel counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV...
   Yes   No

10. Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V...
    Yes   No

11. Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable...
    Yes
   • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI...
   • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII...
   • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII...
   • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX...
   • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X...
   • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X...

12. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII...
    Yes   No

12A. Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional...
    Yes   No

13. Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E...
    Yes   No

14a. Did the organization maintain an office, employees, or agents outside of the United States?...
    Yes   No
   b. Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I...
    Yes   No

15. Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II...
    Yes   No

16. Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III...
    Yes   No

17. Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I...
    Yes   No

18. Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II...
    Yes   No

19. Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III...
    Yes   No

20. Did the organization operate one or more hospitals? If "Yes," complete Schedule H...
    Yes   No

Form 990 (2009)
### Part IV Checklist of Required Schedules (continued)

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 17? If “Yes,” complete Schedule I, Parts I and II.</td>
<td>21</td>
<td>✓</td>
</tr>
<tr>
<td>22 Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If “Yes,” complete Schedule I, Parts I and III.</td>
<td>22</td>
<td>✓</td>
</tr>
<tr>
<td>23 Did the organization answer “Yes” to Part VII, Section A, line 3, 4, or 5 about compensation of the organization’s current and former officers, directors, trustees, key employees, and highest compensated employees? If “Yes,” complete Schedule J.</td>
<td>23</td>
<td>✓</td>
</tr>
<tr>
<td>24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If “Yes,” answer lines 24b through 24d and complete Schedule K. If “No,” go to line 25.</td>
<td>24a</td>
<td>✓</td>
</tr>
<tr>
<td>b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?</td>
<td>24b</td>
<td>✓</td>
</tr>
<tr>
<td>c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to deface any tax-exempt bonds?</td>
<td>24c</td>
<td>✓</td>
</tr>
<tr>
<td>d Did the organization act as an “on behalf of” issuer for bonds outstanding at any time during the year?</td>
<td>24d</td>
<td>✓</td>
</tr>
<tr>
<td>25a <strong>Section 501(c)(3) and 501(c)(4) organizations.</strong> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If “Yes,” complete Schedule L, Part I.</td>
<td>25a</td>
<td>✓</td>
</tr>
<tr>
<td>b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization’s prior Forms 990 or 990-EZ? If “Yes,” complete Schedule L, Part I.</td>
<td>25b</td>
<td>✓</td>
</tr>
<tr>
<td>26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization’s tax year? If “Yes,” complete Schedule L, Part II.</td>
<td>26</td>
<td>✓</td>
</tr>
<tr>
<td>27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If “Yes,” complete Schedule L, Part III.</td>
<td>27</td>
<td>✓</td>
</tr>
<tr>
<td>28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):</td>
<td>28</td>
<td>✓</td>
</tr>
<tr>
<td>a A current or former officer, director, trustee, or key employee? If “Yes,” complete Schedule L, Part IV.</td>
<td>28a</td>
<td>✓</td>
</tr>
<tr>
<td>b A family member of a current or former officer, director, trustee, or key employee? If “Yes,” complete Schedule L, Part IV.</td>
<td>28b</td>
<td>✓</td>
</tr>
<tr>
<td>c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If “Yes,” complete Schedule L, Part IV.</td>
<td>28c</td>
<td>✓</td>
</tr>
<tr>
<td>29 Did the organization receive more than $25,000 in non-cash contributions? If “Yes,” complete Schedule M.</td>
<td>29</td>
<td>✓</td>
</tr>
<tr>
<td>30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If “Yes,” complete Schedule M.</td>
<td>30</td>
<td>✓</td>
</tr>
<tr>
<td>31 Did the organization liquidate, terminate, or dissolve and cease operations? If “Yes,” complete Schedule N, Part I.</td>
<td>31</td>
<td>✓</td>
</tr>
<tr>
<td>32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If “Yes,” complete Schedule N, Part II.</td>
<td>32</td>
<td>✓</td>
</tr>
<tr>
<td>33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If “Yes,” complete Schedule R, Part I.</td>
<td>33</td>
<td>✓</td>
</tr>
<tr>
<td>34 Was the organization related to any tax-exempt or taxable entity? If “Yes,” complete Schedule R, Parts II, III, IV, and V, line 1.</td>
<td>34</td>
<td>✓</td>
</tr>
<tr>
<td>35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If “Yes,” complete Schedule R, Part V, line 2.</td>
<td>35</td>
<td>✓</td>
</tr>
<tr>
<td>36 <strong>Section 501(c)(3) organizations.</strong> Did the organization make any transfers to an exempt non-charitable related organization? If “Yes,” complete Schedule R, Part V, line 2.</td>
<td>36</td>
<td>✓</td>
</tr>
<tr>
<td>37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If “Yes,” complete Schedule R, Part VI.</td>
<td>37</td>
<td>✓</td>
</tr>
<tr>
<td>38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <strong>Note.</strong> All Form 990 filers are required to complete Schedule O.</td>
<td>38</td>
<td>✓</td>
</tr>
</tbody>
</table>