

FILING RECEIPT

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 ENTITY NAME: THE ROSS INSTITUTE FOR ADVANCED STUDY AND INNOVATION IN  
 EDUCATION

DOCUMENT TYPE: APPLICATION FOR AUTHORITY (FOREIGN- NFP TYPE: B COUNTY: NEWY

SERVICE COMPANY: DELANEY CORPORATE SERVICES LTD. SERVICE CODE: 30

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 FILED:06/08/2005 DURATION:PERPETUAL CASH#:050608000449 FILM #:050608000420

ADDRESS FOR PROCESS

EXIST DATE

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 THE CORPORATION  
 560 BROADWAY, STE. 301  
 NEW YORK, NY 10012-3938

-----  
 06/08/2005

REGISTERED AGENT



FILER	FEE	AMOUNT	PAYMENTS	AMOUNT
-----	-----	195.00	-----	195.00
	FILING	135.00	CASH	0.00
	TAX	0.00	CHECK	0.00
	CERT	0.00	CHARGE	0.00
HOLLAND & KNIGHT LLP	COPIES	10.00	DRAWDOWN	195.00
195 BROADWAY	HANDLING	50.00	OPAL	0.00
			REFUND	0.00
NEW YORK, NY 10007			-----	

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 DOS-1025 (11/89)

1703153

State of New York )  
Department of State ) ss:

*I hereby certify that the annexed copy has been compared with the original document filed by the Department of State and that the same is a true copy of said original.*

*Witness my hand and seal of the Department of State on*

**June 08, 2005**



A handwritten signature in black ink, appearing to read "R. A. S.", is written over the printed name of the Secretary of State.

*Secretary of State*

DOS-200 (Rev. 03/02)

**1704454**

F050608000 420

New York State  
Department of State  
Division of Corporations, State Records  
and Uniform Commercial Code  
41 State Street  
Albany, NY 12231  
www.dos.state.ny.us

APPLICATION FOR AUTHORITY

OF  
The Ross Institute for Advanced Study and  
Innovation in Education  
*(Insert Name of Foreign Corporation)*

Under Section 1304 of the Not-for-Profit Corporation Law

FIRST: The name of foreign corporation is: The Ross Institute for Advanced Study and Innovation in Education

If the name of the corporation does not contain a required word or abbreviation indicating corporate character, the corporation agrees to add the following word or abbreviation Inc. to the end of its name for use in this state.

If the corporation's true name is not available for use in this state pursuant to §301 and §302 of the Not-for-Profit Corporation Law, the Petitioner names the corporation agrees to use in New York State is: \_\_\_\_\_

SECOND: The jurisdiction in which the corporation was organized is: Delaware  
The date of its incorporation is: 10/20/04

THIRD: The corporation is a foreign corporation as defined in section 102(a)(7) of the Not-for-Profit Corporation Law. The corporation is a Type B corporation under Section 201 of the Not-for-Profit Corporation Law.

FOURTH:

A. The purpose or purposes to be pursued in this state and the activities which it proposes to conduct in this state are: (a) preparing children to become engaged and productive individuals in our increasingly complex globalized world by (i) fostering educational research; (ii) developing and implementing innovative curricula; (iii) disseminating best practices and emerging findings in education; and (iv) collaborating with researchers, scholars and practitioners worldwide to develop more effectual and efficient practices in global education;

(b) researching, developing and disseminating innovative pedagogical methods and theories; and

(c) serving as a resource for schools and other organizations that foster educational development.

B. If the corporation is a Type C corporation, the lawful public or quasi-public objective which each business purpose will achieve is: \_\_\_\_\_

The corporation is authorized to conduct the above activities in its jurisdiction of incorporation.

# Delaware

PAGE 1

*The First State*

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE CERTIFICATE OF INCORPORATION OF "THE ROSS INSTITUTE FOR ADVANCED STUDY AND INNOVATION IN EDUCATION", WAS RECEIVED AND FILED IN THIS OFFICE THE TWENTIETH DAY OF OCTOBER, A.D.: 2004.

AND I DO FURTHER CERTIFY THAT THE AFORESAID CORPORATION IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW AND IS DULY AUTHORIZED TO TRANSACT BUSINESS.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION IS A NON-PROFIT AND NON-STOCK CORPORATION.



*Harriet Smith Windsor*

Harriet Smith Windsor, Secretary of State

3845105 8300C

AUTHENTICATION: 3824255

050318951

DATE: 04-20-05

2

1706456

STATE OF NEW YORK  
THE STATE EDUCATION DEPARTMENT

Albany, New York

Delaney Corporate Services, Ltd.  
41 State Street, Suite 405  
Albany, New York 12207

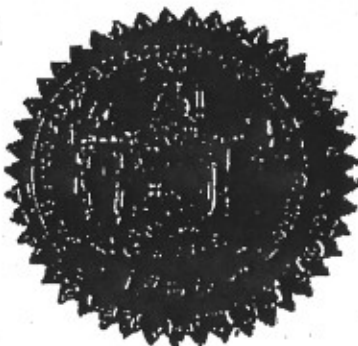
Re: The Ross Institute for Advanced Study and Innovation in Education

Dear Sir/Madam:


Consent is hereby given to the filing of the annexed application for authority of The Ross Institute for Advanced Study and Innovation in Education, pursuant to the applicable provisions of the Education Law, the Not-for-Profit Corporation Law, the Business Corporation Law, the Limited Liability Company Law or any other applicable statute.

This consent is issued solely for purposes of filing the annexed document by the Department of State and shall not be construed as approval by the Board of Regents, the Commissioner of Education or the State Education Department of the purposes or objects of such entity, nor shall it be construed as giving the officers or agents of such entity the right to use the name of the Board of Regents, the Commissioner of Education, the University of the State of New York or the State Education Department in its publications or advertising matter.

IN WITNESS WHEREOF this instrument is executed and the seal of the State Education Department is affixed.



RICHARD P. MILLS  
Commissioner of Education

By:   
Richard L. Nabozny  
(Commissioner's designee)

6/6/05  
Date

3

1707157

F050608000420

FIFTH: The county within this state in which the office of the corporation is to be located is: New York. (A county in New York State must be stated. Please note that the corporation is not required to have an actual physical office in this state.)

SIXTH: The Secretary of State is designated as agent of the corporation upon whom process against the corporation may be served. The address to which the Secretary of State shall forward copies of process accepted on behalf of the corporation is: 560 Broadway  
Suite 301  
New York, NY 10012-3938

SEVENTH: Please check the appropriate box.

- The corporation has not since its incorporation or since the date its authority to do business in New York was last surrendered, engaged in any activity in this state except as set forth in paragraph (b) of Section 1301 of the Not-for-Profit Corporation Law.
- The consent of the State Tax Commission is attached hereto.

Courtesy Rosa Holst  
*(Signature)*

COURTESY ROSA HOLST, Chairperson  
*(Print Name and Title)*

APPLICATION FOR AUTHORITY

OF  
The Rose Institute for Advanced Study and  
Innovation in Education  
*(Insert Name of Foreign Corporation)*

Under Section 1304 of the Not-for-Profit Corporation Law.

Filer's Name Holland & Knight LLP  
Address 195 Broadway  
City, State and Zip Code New York, New York 10007

**DRAWDOWN  
DELANEY - 30**

NOTE: This form was prepared by the New York State Department of State. It does not contain all optional provisions under the law. You are not required to use this form. You may draft your own form or use forms available at legal stationery stores. The Department of State recommends that all documents be prepared under the guidance of an attorney. Attached to the Application for Authority must be a Certificate of Existence from the official who files and maintains corporate records in the jurisdiction of the corporation. (Please Note: This official is generally the Secretary of State and many jurisdictions refer to the Certificate of Existence as a Certificate of Good Standing.) Please be sure to review Section 404 of the Not-for-Profit Corporation Law to determine if any consents or approvals are required to be attached to this application for authority. The certificate must be submitted with a \$135 filing fee.

For Office Use Only

STATE OF NEW YORK  
DEPARTMENT OF STATE

FILED JUN 08 2005

TAXES BY: [Signature]

1708458

FILED

2005 JUN -8 AM 11:50

RECEIVED

2005 APR 20 PM 2:12

RECEIVED

2005 JUN -8 AM 10:00

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **FEB 24 2005**

THE ROSS INSTITUTE FOR ADVANCED  
STUDY AND INNOVATION IN EDUCATION  
560 BROADWAY STE 301  
NEW YORK, NY 10012-3938

Employer Identification Number:

NOT FOR PUBLIC RELEASE

DLN:

NOT FOR PUBLIC RELEASE

Contact Person:

JOAN C KISER

ID# 31217

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

JUNE 30

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

YES

Effective Date of Exemption:

OCTOBER 20, 2004

Contribution Deductibility:

YES

Advance Ruling Ending Date:

JUNE 30, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

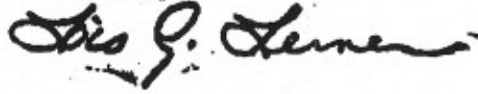
Letter 1045 (DO/CG)

1709159

THE ROSS INSTITUTE FOR ADVANCED

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1045 (DO/CG)

1710460



THE ROSS INSTITUTE  
Form 990  
Return of Organization Exempt From Income Tax  
Year Ended June 30, 2004

FORM 990  
PUBLIC INSPECTION COPY

171161

Return of Organization Exempt from Income Tax

OMB No. 1545-0047

2003

Open to Public Inspection

Under section 501(c)(27), or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trusts or private foundations)

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

Department of the Treasury Internal Revenue Service

For the 2003 calendar year, or for year beginning 7/03, 2003, and ending 6/30, 2004

- Direct expenses:
- Admissions
- Real estate
- Other
- Rental
- Other

Please use this space to report the organization's name and address.
The Ross Institute
18 Goodfriend Drive
East Hampton, NY 11937

Employer identification number:
NOT FOR PUBLIC RELEASE
(631) 807-6102
Account type:
 Cash  Other

Section 501(c)(29) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

Website: www.rossinstitute.org

Organization type:
 501(c) 3  501(c) 27  4947(a)(1)  4947(a)(2)

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 by the mail, it should file a return without financial data. Some states require a complete return.

Gross receipts: Add lines 5b, 8b, 9b, and 10b to line 12: 30,578

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows and 3 columns: Description, (A) Securities, (B) Other.
1. Contributions, gifts, grants, and similar amounts received:
- 1a Direct public support: 17a
- 1b Indirect public support: 17b
- 1c Government contributions (grants): 17c
- 1d Total: 17d
2. Program service revenue including government fees and contracts (from Part VII, line 99): 2 30,105
3. Membership dues and assessments: 3
4. Interest on savings and temporary cash investments: 4
5. Dividends and interest from securities: 5 478
6a. Gross rental income: 6a
6b. Less: rental expenses: 6b
6c. 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: 8a
8b. Less: cost or other basis and sales expenses: 8b
8c. Net gain or (loss) (combine line 8a, column (A) and (B)): 8c
9. Special events and activities (attach schedule). If any amount is from gaming, check here:
- 9a Gross revenue (not including \$ of contributions reported on line 1a): 9a
- 9b Less: direct expenses other than fundraising expenses: 9b
- 9c Net income or (loss) from special events (subtract line 9b from line 9a): 9c
10a. Gross sales of inventory, less returns and allowances: 10a
10b. Less: cost of goods sold: 10b
10c. 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, 8c, 9c, 10c, and 11): 12 30,578
13. Program services (from line 44, column (B)): 13 602,242
14. Management and general (from line 44, column (C)): 14 498,390
15. Fundraising (from line 24, column (D)): 15 100,617
16. Payments to affiliates (attach schedule): 16
17. Total expenses (add lines 16 and 44, column (A)): 17 1,201,249
18. Excess or (deficit) for the year (subtract line 17 from line 12): 18 -1,170,671
19. Net assets or fund balances at beginning of year (from line 73, column (A)): 19 988,765
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 -183,906

1712462

**Part III Statement of Functional Expenses** All organizations must complete column (A), columns (B), (C), and (D) are required for sections 501(c)(3) and (4) organizations and section 507(c)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on lines 6a, 6b, 6c, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Grants and allocations (all cash)				
Cash				
Non-cash				
23 Specific assistance to individuals (all cash)				
24 Benefits paid to or for members (all cash)				
25 Compensation of officers, directors, etc.				
26 Other salaries and wages	220,164	58,049	154,115	
27 Pension plan contributions	2,499	750	1,749	
28 Other employee benefits	43,278	13,284	30,094	
29 Payroll taxes	14,992	5,088	9,904	
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees	208,782	125,269	83,513	
33 Supplies	4,999	2,898	2,101	
34 Telephone	6,536	1,981	4,555	
35 Postage and shipping	2,732	1,399	1,333	
36 Occupancy	56,907	52,127	24,180	
37 Equipment rental and maintenance				
38 Printing and publications	11,603	3,238	8,365	
39 Travel	35,544	20,628	14,916	
40 Conferences, conventions, and meetings	900	900		
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	56,223	28,112	28,111	
43 Other expenses not covered above (itemize)				
See Statement 2	832,690	300,591	151,482	100,617
44 Total functional expenses (add lines 23-43)	1,201,249	802,242	498,680	100,617

**Joint Costs Check**  If you are following SOP 9822:  
 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 IV Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <b>Education</b>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 507(c)(1) trusts but optional for others.)
a See statement 3 (Grants and allocations \$ _____)	602,242
b (Grants and allocations \$ _____)	
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	602,242

**Part IV Balance Sheets (see 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
45	Cash—non-interest-bearing	121,328	39,169
46	Savings and temporary cash investments	136,300	8,485
47a	Accounts receivable	12,275	
	b. Less: allowance for doubtful accounts	39,800	12,275
48a	Notes receivable		
	b. Less: allowance for doubtful accounts		
49	Grants receivable		
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		
51a	Other notes & loans receivable (attach schedule)		
	b. Less: allowance for doubtful accounts		
52	Inventories for sale or use		
53	Prepaid expenses and deferred charges		62,393
54	Investments—securities (attach schedule)		
	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		
55a	Investments—land, buildings, & equipment basis		
	b. Less: accumulated depreciation (attach schedule)		
55b	Investments—other (attach schedule)		
57a	Land, building, and equipment basis	515,158	
	b. Less: accumulated depreciation (attach schedule) <b>Statement 1</b>	165,480	359,678
58	Other assets (describe: <b>See Statement 5</b> )	529,066	315
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b>	<b>1,236,395</b>	<b>482,268</b>
60	Accounts payable and accrued expenses	249,630	85,261
61	Grants payable		
62	Deferred revenues		
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64a	Tax-exempt bond liabilities (attach schedule)		
	b. Other notes and other payables (attach schedule)		
65	Other liabilities (describe: <b>See Statement 6</b> )		580,920
66	<b>Total liabilities (add lines 60 through 65)</b>	<b>249,630</b>	<b>666,171</b>
Organizations that follow SFAS 117, check here: <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	986,765	-183,906
68	Temporarily restricted		
69	Permanently restricted		
Organizations that do not follow SFAS 117, check here: <input type="checkbox"/> and complete lines 70 through 74.			
70	Capital stock, trust principal, or current funds		
71	Paid-in or capital surplus, or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
73	<b>Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 59; column (B) must equal line 66)</b>	<b>986,765</b>	<b>-183,906</b>
74	<b>Total liabilities and net assets/fund balances (add lines 66 and 73)</b>	<b>1,236,395</b>	<b>482,265</b>

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.

BAA

**Part IV A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)**

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

a	Total revenue, gains, and other support per audited financial statements		30,578
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gain or loss on investments		
(2)	Deferred tax losses and use of facilities		
(3)	Revenue of prior year payments		
(4)	Other (specify):		
c	Add amounts of lines (1) through (4)		
d	Line a minus line b		30,578
e	Amounts included on line 12, Form 990, but not on line a		
(1)	Investment expenses not included on line 56, Form 990		
(2)	Other (specify):		
f	Add amounts on lines (1) and (2)		
g	Total revenue per line 12, Form 990 (line c plus line f)		30,578

a	Total expenses and losses per audited financial statements		1,261,249
b	Amounts included on line a but not on line 17, Form 990		
(1)	Deferred expenses 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):		
c	Add amounts of lines (1) through (4)		
d	Line a minus line b		1,261,249
e	Amounts included on line 17, Form 990, but not on line a		
(1)	Investment expenses not included on line 56, Form 990		
(2)	Other (specify):		
f	Add amounts on lines (1) and (2)		
g	Total expenses per line 17, Form 990 (line d plus line f)		1,261,249

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one, even if not compensated; see 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 and deferred compensation	(E) Expense account and other allowances
Courtney Ross Holst 18 Goodfriend Dr. East Hampton, NY 11937	President 20	0.	0.	0.
Bentram Fields 18 Goodfriend Dr. East Hampton, NY 11937	Director 75	0.	0.	0.
Stephen H. Shapoff (Through 5/04) East Hampton, NY 11937	CEO 60	0.	0.	0.
Anders Holst 18 Goodfriend Dr. East Hampton, NY 11937	Director 75	0.	0.	0.

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? **See Statement 7**  Yes  No  
If 'Yes,' attach schedule -- see instructions.

Part III Other Information (See 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.		X
77	Were any changes made in the organizing or governing documents not reported to the IRS? If Yes, attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If Yes, has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If Yes, attach a statement.		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?	X	
80b	If Yes, enter the name of the organization. See Statement B and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See the 81 instructions.	0.	
81b	Did the organization file Form 1120-POL for this year?		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?		X
82b	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.)	N/A	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to and pro-rata contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If Yes, did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If Yes, was an answer to either 85a or 85b, do not complete 85c through 85f below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
85c	Dues, assessments, and similar amounts from members.	N/A	
85d	Section 162(e) lobbying and political expenditures.	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e).	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	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 allocated to nondeductible lobbying and political expenditures for the following tax year?		N/A
86	501(c)(7) organizations. Enter: a. Initiation fees and capital contributions included on Form 706.	N/A	
86b	Gross receipts, included on line 12, for public use of club facilities.	N/A	
87	501(c)(8) organizations. Enter: a. Gross income from members or shareholders.	N/A	
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
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.		X
89a	501(c)(12) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 * 0, section 4912 * 0, section 4955 * 0.		
89b	501(c)(3) and 501(c)(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 a statement explaining each transaction.		X
89c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0.
89d	Enter: Amount of tax on line 89c, e666, reimbursed by the organization.		0.
90a	List the states with which a copy of this return is filed. * New York		
90b	Number of employees employed in the pay period that includes March 12, 2003. (See instructions.)	906	6
91	The books are in care of * Controller Telephone number * (631) 907-5102		
	located at * 18 Goodfriend Dr., E Hampton, NY ZIP + 4 * 11937		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041. Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. * 92		N/A

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

	Disregarded 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:					
Consulting income					30,105
b					
c					
d					
e					
94 Medicare/Medicaid payments:					
fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments					
96 Dividends & interest from securities			14	473	
97 Real estate income or loss from:					
debt-financed property					
not debt-financed property					
98 Rental income or (loss) from real property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gain or (loss) from sales of inventory					
103 Other revenues:					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				473	30,105
105 Total (add line 104, columns (B), (D), and (E))					30,578

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 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	Fees received for implementing the Institute's curriculum at other schools.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
N/A	\$			
	\$			
	\$			
	\$			

Part X Information Regarding Transfers Associated With Personal Benefit Contracts (See 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 (a), file Form 6870 and Form 4720 (See instructions).

Please Sign Here: 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 officer: \_\_\_\_\_ Date: \_\_\_\_\_

Type or print name and title: \_\_\_\_\_

Paid Preparer's information:

Preparer's signature: *Lillian J. Nieskens* Date: 5/10/05

Firm's name (or yours if self-employed) and address: Lambridge, Lamo's, Mouthrop, LLP, 81 Barkfield Road, East Northport, NY 11731-1803

Check if self-employed:  Preparer's EIN or PTIN (see General Instruction W): N/A

Phone no: (631) 754-4242

1717167

**SCHEDULE A**  
(Form 990 of 990-EZ)

**Organization Exempt Under  
Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundations and Section 501(c)(7), 501(c)(501)(K),  
501(c)(6), or Section 4947(a)(1) Nonexempt Charitable Trust)

**2003**

Supplementary Information (See separate instructions)

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**The Rose Institute**

Employer identification number

**NOT FOR PUBLIC RELEASE**

**Part III Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See 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 and deferred compensation	(e) Expense account and other allowances
<b>Kevan McCauley</b> <b>Rose Institute</b>	<b>Admin Assistant</b> <b>50</b>	<b>85,481</b>	<b>3,796</b>	<b>0%</b>

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

**0**

**Part IV Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See instructions. List each one (whether individual or firm). 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
<b>Paul Weiss, Rifkind, Wharton, Garrison</b> <b>1785 Ave of the Americas, NY, NY 10019-6064</b>	<b>Legal</b>	<b>174,566</b>
<b>Bruce Stewart</b> <b>P.O. Box 505, Ridge, NY 11961-0505</b>	<b>Mentor/Educator</b>	<b>83,300</b>
<b>William Thompson</b> <b>P.O. Box 381561, Cambridge, MA 02238</b>	<b>Mentor/Educator</b>	<b>53,909</b>

→  
**William Thompson?**  
**NYC Controller?**

Total number of others receiving over \$50,000 for professional services

**0**

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2003



**Part III** Statements About Activities (see 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 attach amounts on line 38, Part VISA, or line 13 of Part VIB.)		X
Organizations that made an election under section 501(c)(7) by filing Form 5708 must complete Part VI. A. Other organizations checking "Yes" must complete Part VIB 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 transaction.)		X
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses) more than \$1,000?	X	
e Transfer of any part of its income or assets?		X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
3b Do you have a section 408(a) annuity plan for your employees?		X
4 Did you maintain any separate account for participating donors whose donors have the right to provide advice on the use or distribution of funds?	X	

See Form 990, Part V

**Part IV** Reason for Non-Private Foundation Status (see instructions)

- The organization is not a private foundation because it is: (Please check only ONE applicable box.)
- A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
  - A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
  - A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
  - A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(iv).
  - A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(v). (Enter the hospital's name, city, and state.)
  - An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
  - 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)(vii). (Also complete the Support Schedule in Part IV-A.)
  - A community trust. Section 170(b)(1)(A)(viii). (Also complete the Support Schedule in Part IV-A.)
  - 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.)
  - An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 6 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(c)(3).)

Provide the following information about the supported organizations. (See instructions.)

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

An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

**Part IV** 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15. Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	N/A				
16. Membership fees received					
17. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not related to the organization's charitable, etc. purpose.					
18. Gross income from interest, dividends, annuities received from payments on securities loans (section 17(e)(4)(B)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1997.					
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 for the public without charge.					
22. Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23. Total of lines 15 through 22.					
24. Line 23 minus line 17.					
25. Enter 1% of line 23.					

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 1999 through 2002 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 18 19 19  
22 22 26a 26a

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: N/A

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:  
(2002) \_\_\_\_\_ (2001) \_\_\_\_\_ (2000) \_\_\_\_\_ (1999) \_\_\_\_\_

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 23 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 17, 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:  
(2002) \_\_\_\_\_ (2001) \_\_\_\_\_ (2000) \_\_\_\_\_ (1999) \_\_\_\_\_

c. Add: Amounts from column (a) for lines: 15 15 16 16  
17 17 20 20 21 21

d. Add: Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_

e. Public support (line 27c total minus line 27d total): 27e

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

g. Public support percentage (line 27e (numerator) divided by line 27f (denominator)): 27g

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 1999 through 2002, 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. N/A

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**Part III Private School Questionnaire (See instructions)**  
 To be completed ONLY by schools that checked the box on line 4 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?	X	
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?	X	
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.) The ROSS Institute follows a racially nondiscriminatory policy as to participants in its programs. The Institute's promotional activities for programs are designed to inform all racial segments in the general communities within the area of the availability of the Institute.	X	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered No to any of the above, please explain. (If you need more space, attach a separate statement.) N/A		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
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?		X
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered Yes to either 34a or b, please explain using an attached statement.		
Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Reg. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If No, attach an explanation.	X	

**Part VII A Lobbying Expenditures by Electing Public Charities (Instructions)**  
 (To be completed ONLY by an eligible organization that filed Form 990)

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total legislative expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Qualifying exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 39 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 \$125,000 plus 10% of the excess over \$1,000,000 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	41	
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.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(a))				
47	Total lobbying expenditures				
48	Grassroots non-taxable amount				
49	Grassroots ceiling amount (150% of line 48(a))				
50	Grassroots lobbying expenditures				

**Part VII B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VII A. (See instructions).)

N/A

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. Meetings 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.



Client 5509

The Ross Institute

NOT FOR PUBLIC RELEASE

5/10/05

0340F

Statement 1  
Form 990, Part II, Line 43  
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Awards	5,000	5,000		
Books, CD's, Videos, etc	8,700	4,735	3,964	
Computer equipment	5,784	2,638	6,130	
Consultants	214,935	163,523	51,412	
Dues & subscriptions	4,086	3,486	600	
Food & meals	80,939	76,184	4,155	
Lodging	23,429	8,956	14,473	
Miscellaneous	4,749	71	4,678	
Professional fees	29,639	4,521	25,118	
Promotion & public relations	118,274	11,887	5,926	100,617
Repair & maintenance	84,651	18,639	15,012	
<b>Total</b>	<b>\$ 532,690</b>	<b>\$ 300,591</b>	<b>\$ 130,392</b>	<b>\$ 100,617</b>

Statement 2  
Form 990, Part III, Line a  
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
<p>The Ross Institute began in 1996 as an organization primarily concerned with research, scholarship, and developing progressive curricula for K-12 education. It is now a New York State educational corporation focused on operating specialized training programs for teachers and educational administrators.</p> <p>The Institute's curricula enable educators to create and lead educational environments for the global communities of the future. Its programs are comprised of core courses in all of the following broad topic areas: leadership, communication, technology/media, management, global values and multi-cultural issues, human relations, health and wellness, learning enhancement techniques, strategic planning and program assessment, and student evaluation instruction and assessment. The Institute is currently housed on the campus of the Ross School.</p>		602,242
	\$ 0	\$ 602,242

Client 5509

The Ross Institute

NOT FOR PUBLIC RELEASE

2/28/04

05:09PM

Statement 4  
Form 990, Part IV, Line 57  
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value
Furniture and Fixtures	\$ 515,158.	\$ 155,480.	\$ 359,678.
Total	\$ 515,158.	\$ 155,480.	\$ 359,678.

Statement 5  
Form 990, Part IV, Line 58  
Other Assets

Advances	\$ 316.
Total	\$ 316.

Statement 6  
Form 990, Part IV, Line 65  
Other Liabilities

Payable to Ross School	\$ 580,920.
Total	\$ 580,920.

Statement 7  
Form 990, Part V, Line 25  
List of Officers, Directors, Trustees, and Key Employees

Name and Related Organization	Compensation	Contribution to EBP & DC	Expense Account <sup>1</sup> Other
Stephen H. Shapoff Ross School	\$ 162,905.	\$ 13,613.	\$ 0.
Total	\$ 162,905.	\$ 13,613.	\$ 0.

Statement 8  
Form 990, Part VI, Line 80b  
Related Organizations

Name of Organization	Exempt	Nonexempt
Ross Family Charitable Foundation	X	
Ross School	X	

Client: 5509  
12/29/04

The Ross Institute

NOT FOR PUBLIC RELEASE

05/31/04

No.	Description	Date Acquired	Base Cost	Bus. Use %	Dep. 179 Basis	Special Dep. Allow.	Pre-1975 Bonus	Sec. 179	Dep. Bal.	Salvage	Book Basis	Fair Mkt. Value	Method	Life	Rate	Unrec. Deprec.
<b>Furniture &amp; Fixtures</b>																
1	Shops	5/11/00	49,213								49,213	72,300		80%	7%	35,727
<b>Total Furniture &amp; Fixtures</b>																
<b>Furniture and Fixtures</b>																
1	Art & Decorations	12/25/00	9,845								9,845	9,845		50%	7%	4,381
2	Desk	7/26/00	1,104								1,104	1,104		50%	7%	138
3	Desk - CK-S	5/20/00	3,500								3,500	3,438		50%	7%	1,204
4	Media Editor System	1/29/01	37,800								37,800	39,477		50%	5%	33,829
5	Furniture	3/9/02	1,336								1,336	1,336		50%	5%	262
<b>Total Furniture and Fixtures</b>																
<b>Total Depreciation</b>																
<b>Grand Total Depreciation</b>																



If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

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 Entity/Organization <b>The Ross Institute</b>	Employer Identification Number <b>NOT FOR PUBLIC RELEASE</b> For IRS Use Only
	Number, street and route or R.F.D. number, if a P.O. box, see instructions <b>1/3 Goodfriend Drive</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>East Hampton, NY 11937</b>	

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (Sole proprietor 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 990-B	<input type="checkbox"/> Form 9970
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (Trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> 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 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 5/15 20 05.

5 For calendar year \_\_\_\_\_ or other tax year beginning 7/01 20 03 and ending 6/30 20 04.

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 needed to compile the information necessary for a complete and accurate return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax less any nonrefundable credits. See instructions. \$ \_\_\_\_\_

8b 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. \$ \_\_\_\_\_

8c 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: Louis Fishkin Title: CPA Date: 2/11/05

**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 the 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 filed 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**

MAR 01 2005

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension mailed to a different address than the one entered above. EUBMISSION PROCESSING, OGBEN

Type or print	Name <b>Lambrides, James, Mouthrop, LLP</b>
	Number and street (include suite, room, or apartment number) or a P.O. box number <b>81 Larkfield Road</b>
	City or town, province or state, and country (including postal or ZIP code) <b>East Northport, NY 11731-1803</b>

1727177

# Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box.
  - If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part I (on page 2 of this form).
- Note: Do not complete Part I unless you have already been granted an automatic 3-month extension on a previously filed Form 990.

**Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed).  
 Note: Form 990-T corporations requesting an automatic 6-month extension check this box and complete Part I only.

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use form 8736 to request an extension of time to file Form 1065, 1065-B, or 1041.

Type of filer: File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>The Ross Institute</b>	Employer identification number <b>NOT FOR PUBLIC RELEASE</b>
	Number, street, and room or suite number, if a P.O. box, see instructions. <b>18 Goodfriend Drive</b>	City, town or village, or a foreign address, see instructions. <b>East Hampton, NY 11937</b>

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> 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 \_\_\_\_\_.

I request an automatic 3-month (6-month for 990-T corporation) extension of time until 2/15, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2002
- tax year beginning 7/01, 2003, and ending 6/30, 2004.

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

a. 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. \$ 0.

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. \$ 0.

c. Balance due, subtract line ab from line ba. Include your payment with this form, or, if required, deposit with FTB coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ 0.

### Signature and Verification

Under penalty 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, and that I am authorized to prepare this form.

Signature: L. Marie Pichler Title: CPA Date: 4/2/04  
 BAA For Paperwork Reduction Act Notice, see instructions Form 990 (12-2000)