

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2002

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

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

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

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization: Bethany Christian Services, Inc
 Number and street (or P.O. box if mail is not delivered to street address) 901 Eastern Ave NE, PO Box 294
 Room/suite _____
 City or town Grand Rapids State or country MI ZIP + 4 49501

D Employer identification number: 38-1405282

E Telephone number: 616-224-7610

F Accounting method: Cash Accrual
 Other (specify) _____

G Web site: _____

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 50,532,264

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

I Enter 4-digit GEN: 5103

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)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	9,205,867		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	TOTAL (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		9,205,867	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		33,841,261	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4			
	5	Dividends and interest from securities	5		847,745	
	6a	Gross rents	6a	51,899		
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		51,899	
7	Other investment income (describe _____)	7				
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		5,928,385	8a			
		6,178,295	8b	41,151		
		-249,910	8c	-41,151		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		-291,061		
9	Special events and activities (attach schedule)	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
		b	Less direct expenses other than fundraising expenses	9b		
		c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0
10a	Gross sales of inventory, less returns and allowances	10a	134,191			
		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		134,191
11	Other revenue (from Part VII, line 103)	11		522,916		
12	TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		44,312,818		
Expenses	13	Program services (from line 44, column (B))	13		41,152,217	
	14	Management and general (from line 44, column (C))	14		3,316,243	
	15	Fundraising (from line 44, column (D))	15		1,951,457	
	16	Payments to affiliates (attach schedule)	16			
	17	TOTAL EXPENSES (add lines 13 and 14, column (A))	17		46,419,917	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-2,107,099	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		27,465,296	
	20	Other changes in net assets or fund balances (attach explanation) Statement 1	20		-763,838	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		24,594,359	

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	0			
23	Specific assistance to individuals (attach schedule)	23	6,672,357	6,672,357		
24	Benefits paid to or for members (attach schedule)	24	0			
25	Compensation of officers, directors, etc	25	0			
26	Other salaries and wages	26	19,798,665	17,616,972	1,492,538	
27	Pension plan contributions	27	2,885,401	2,592,751	267,205	
28	Other employee benefits	28	3,072,392	2,775,667	198,100	
29	Payroll taxes	29	1,460,629	1,300,101	108,801	
30	Professional fundraising fees	30	0			
31	Accounting fees	31	62,213	27,737	34,476	
32	Legal fees	32	384,404	370,581	12,783	
33	Supplies	33	455,804	413,019	34,752	
34	Telephone	34	802,154	689,981	104,021	
35	Postage and shipping	35	550,917	418,423	95,088	
36	Occupancy	36	2,211,809	2,074,251	101,505	
37	Equipment rental and maintenance	37	0			
38	Printing and publications	38	717,770	537,680	60,507	
39	Travel	39	1,456,499	1,300,516	118,921	
40	Conferences, conventions, and meetings	40	244,225	205,182	22,139	
41	Interest	41	35,672	26,321	9,351	
42	Depreciation, depletion, etc (attach schedule) Statement 2	42	560,555	383,149	165,803	
43	Other expenses not covered above (itemize) a <u>Miscellaneous</u>	43a	2,562,572	1,450,293	339,419	
	b <u>Memberships, Dues & Subscriptions</u>	43b	145,194	70,311	65,913	
	c <u>Equipment Costs</u>	43c	596,563	550,873	25,623	
	d <u>Advertising</u>	43d	1,518,242	1,454,222	59,248	
	e <u>Program Development</u>	43e	225,880	221,830	50	
	f _____	43f	0			
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43) ORGANIZATIONS COMPLETING COLUMNS (B)-(D) CARRY THESE TOTALS TO LINES 13-15	44	46,419,917	41,152,217	3,316,243	1,951,457

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)		Program Service Expenses
What is the organization's primary exempt purpose? <input checked="" type="checkbox"/> Child and Family Social Services		Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others
a	Domestic and International Adoptions, and Pregnancy Counseling - counseling birth mothers and placing children with adoption parents 1,733 adoptions, 1,815 individuals counseled (Grants and allocations \$ _____)	24,610,386
b	Residential Treatment - intense treatment for male youths 67 youth served (Grants and allocations \$ _____)	2,674,649
c	Foster Care - care for children provided by a nation-wide network of foster families 2,887 children served (Grants and allocations \$ _____)	8,635,184
d	Various programs to assist troubled families and children such as Counseling, Refugee Services, Runaway, and Life Skills Programs (Grants and allocations \$ _____)	5,231,998
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services)	41,152,217

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		5,315,187	45	5,613,176
	46	Savings and temporary cash investments		17,367,707	46	15,857,536
	47 a	Accounts receivable	47a 4,737,142			
	b	Less allowance for doubtful accounts	47b 52,000	3,674,687	47c	4,685,142
	48 a	Pledges receivable	48a 527,020			
	b	Less allowance for doubtful accounts	48b 10,394	623,607	48c	516,626
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a 140,515			
	b	Less allowance for doubtful accounts	51b 0	272,145	51c	140,515
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		273,672	53	699,242
	54	Investments - securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0
	55 a	Investments - land, buildings, and equipment basis	55a 0			
	b	Less accumulated depreciation (attach schedule)	55b 0	0	55c	0
56	Investments - other (attach schedule)		0	56	0	
57 a	Land buildings, and equipment basis	57a 10,539,750				
b	Less accumulated depreciation (attach schedule)	57b 5,203,977	5,175,984	57c	5,335,773	
58	Other assets (describe <input type="checkbox"/> Statement 3 <input type="checkbox"/> Prepaid Pension Asset & Other Deposits)		1,079,177	58	591,368	
59	TOTAL ASSETS (add lines 45 through 58) (must equal line 74)		33,782,166	59	33,439,378	
Liabilities	60	Accounts payable and accrued expenses		2,964,161	60	3,579,156
	61	Grants payable			61	
	62	Deferred revenue		2,387,271	62	1,933,386
	63	Loans from officers directors, trustees, and key employees (attach schedule)		0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		423,174	64b	790,120
65	Other liabilities (describe <input type="checkbox"/> See Statement 4)		542,264	65	2,542,357	
66	TOTAL LIABILITIES (add lines 60 through 65)		6,316,870	66	8,845,019	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		19,767,492	67	24,031,716
	68	Temporarily restricted		7,668,352	68	532,786
	69	Permanently restricted		29,452	69	29,857
	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			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)		27,465,296	73	24,594,359	
74	TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)		33,782,166	74	33,439,378	

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)

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	a	43,594,316
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	0
c	Line a minus line b	c	43,594,316
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) See attached	\$	718,502
	Add amounts on lines (1) and (2)	d	718,502
e	Total revenue per line 12, Form 990 (line c plus line d)	e	44,312,818

a	Total expenses and losses per audited financial statements	a	46,465,253
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	0
c	Line a minus line b	c	46,465,253
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) Loss on sale	\$	-45,336
	Misc adjustment	\$	-45,336
	Add amounts on lines (1) and (2)	d	-45,336
e	Total expenses per line 17, Form 990 (line c plus line d)	e	46,419,917

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 List				

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		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		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on FORM 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	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	
b	If "Yes," enter the name of the organization Bethany Christian Services _____ and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
b	Did the organization file FORM 1120-POL for this year?	81b	X
82 a	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	
83 a	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
84 a	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	85a	
a	Were substantially all dues nondeductible by members?	85b	
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		
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	0
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	86a	
a	Initiation fees and capital contributions included on line 12	86b	
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs. Enter	87a	
a	Gross income from members or shareholders		
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
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 0 , section 4912 0 , section 4955 0		
b	501(c)(3) and 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		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90 a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	747
91	The books are in care of Mervin K Auchtung Telephone no (616) 224-7610 Located at 901 Eastern Ave, Grand Rapids MI ZIP + 4 49503		
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	

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

	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	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a Foster Care					18,883,106
b Adoptions					14,069,657
c Counseling					805,902
d Other Program Services					80,207
e					
f Medicare/Medicaid payments					2,389
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			14	847,745	
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			16	51,899	
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-291,061	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory			03	134,191	
103 Other revenue a Misc Revenue					522,916
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		742,774	34,364,177
105 TOTAL (add line 104 columns (B), (D), and (E))					35,106,951

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)

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 from a personal benefit contract?

(b) Did the organization, during the year pay premiums, directly or indirectly from a personal benefit contract?

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 and believe it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: Mervin K. Auchtung

Mervin K. Auchtung, Director of Finance
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____

Firm's name (or yours if self-employed) and ZIP + 4: _____

SCHEDULE A
(Form 990 or 990-EZ)

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

Department of the Treasury
Internal Revenue Service

Name of the organization Bethany Christian Services, Inc	Employer identification number 38-1405282
---	--

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
DeMots, Glenn Bethany Christian Services 901 Eastern Avenue NE Grand Rapids, MI 49503	Executive Director 45 hours	127,688	9,562	0
Roeters, Richard Bethany Christian Services 901 Eastern Avenue NE Grand Rapids, MI 49503	VP of Advancement 45 hours	110,410	10,848	0
Blacquiere, William Bethany Christian Services 901 Eastern Avenue NE Grand Rapids, MI 49503	Chief Operating Officer 45 hours	108,477	10,848	3,527
Auchlung, Mervin Bethany Christian Services 901 Eastern Avenue NE Grand Rapids, MI 49503	Director of Finance 45 hours	93,808	10,848	0
VanderSteen, Dirk Bethany Christian Services 901 Eastern Avenue NE Grand Rapids, MI 49503	Director of Planned Giving 45 hours	84,879	11,090	0
Total number of other employees paid over \$50,000	39			

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
Joseph Daniels 1054 Bay Shore Dr SW Grand Rapids, MI 49509	Counseling Services	51,188
Cadence Solutions 15 Ionia Avenue SW, Suite 610 Grand Rapids, MI 49503	Computer Consulting	160,025
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 \$ <u> 0</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1		X
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 charitable programs "qualify" to receive payments			

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)		
The organization is not a private foundation because it is (Please check only ONE applicable box)		
5 <input type="checkbox"/> A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)		
6 <input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V)		
7 <input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)		
8 <input type="checkbox"/> A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)		
9 <input type="checkbox"/> 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 <input type="checkbox"/> 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)		
11 a <input checked="" type="checkbox"/> 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)		
11 b <input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the SUPPORT SCHEDULE in Part IV-A)		
12 <input type="checkbox"/> An organization that normally receives (1) MORE THAN 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) NO MORE THAN 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2) (Also complete the SUPPORT SCHEDULE in Part IV-A)		
13 <input type="checkbox"/> 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 <input type="checkbox"/> 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.)	9,286,254	10,380,354	10,701,255	9,326,091	39,693,954
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	32,355,155	29,801,583	24,130,693	21,441,477	107,728,908
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	919,515	984,943	764,068	768,732	3,437,258
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.				760,466	760,466
23 Total of lines 15 through 22	42,560,924	41,166,880	35,596,016	32,296,766	151,620,586
24 Line 23 minus line 17	10,205,769	11,365,297	11,465,323	10,855,289	43,891,678
25 Enter 1% of line 23	425,609	411,669	355,960	322,968	
26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11	a Enter 2% of amount in column (e), line 24				26a 877,834
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 43,891,678
d Add: Amounts from column (e) for lines	18 3,437,258	19 0			
	22 760,466	26b 0			26d 4,197,724
e Public support (line 26c minus line 26d total)					26e 39,693,954
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					26f 90.44%
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) _____ (2000) _____ (1999) _____ (1998) _____					
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) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines	15 0	16 0			
	17 0	20 0	21 0		
d Add: Line 27a total _____ and line 27b total _____					27c 0
e Public support (line 27c total minus line 27d total)					27d 0
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e).					27e 0
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27f 0
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27g 0.00%
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.					27h 0.00%

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

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		(a)	(b)
(The term "expenditures" means amounts paid or incurred)		Affiliated group totals	To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)	0	0
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)	0	0
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 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)	0	0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0	0

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)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part VI-B Lobbying Activity by Nonelecting Public Charities (See page 11 of the instructions)
 (For reporting only by organizations that did not complete Part VI-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

- 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)

Yes	No	Amount
		0

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?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
- (ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (iv) Reimbursement arrangements
- (v) Loans or loan guarantees
- (vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

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

52 a 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

Bethany Christian Services
FEIN 38-1405282
December 31, 2002
Return for Organizations Exempt from Income Tax

Statement 1
 Page 1, Line 20
 Other Changes in Net Assets

Unrealized Loss on Investments	(775,612)
Miscellaneous Adjustment	<u>11,774</u>
	<u>(763,838)</u>

Statement 2
 Page 2, Part II, Line 42
 Depreciation

	<u>Total</u>	<u>Program Services</u>	<u>Management & General</u>	<u>Fund-Raising</u>
Equipment and Furnishings	299,651	288,048	11,603	0
Buildings & LH Improvements	256,123	256,123	0	0
Vehicles	<u>4,781</u>	<u>4,781</u>	<u>0</u>	<u>0</u>
Total	<u><u>560,555</u></u>	<u><u>548,952</u></u>	<u><u>11,603</u></u>	<u><u>0</u></u>

Statement 3
 Page 3, Part IV, Line 57
 Land, Building, Equipment

	<u>Basis</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land and Land Improvements	434,846	164,437	270,409
Buildings and Improvements	6,913,812	2,887,772	4,026,040
Equipment and Furnishings	2,819,554	2,080,840	738,714
Vehicles	86,233	70,928	15,305
Construction in Progress	<u>285,305</u>	<u>0</u>	<u>285,305</u>
Total	<u><u>10,539,750</u></u>	<u><u>5,203,977</u></u>	<u><u>5,335,773</u></u>

Statement 4
 Page 3, Part IV, Line 65
 Other Liabilities

	<u>Beq Of Year</u>	<u>End of Year</u>
Annuities Payable	542,264	570,472
Defined Benefit Pension Plan Liability	<u>0</u>	<u>1,971,885</u>
	<u><u>542,264</u></u>	<u><u>2,542,357</u></u>

NATIONAL OFFICE
901 Eastern Avenue NE
PO Box 294
Grand Rapids, MI 49501-0294

Other changes in net assets or funds balances, Page 1, Line 20

Bethany Christian Services has traditionally recorded certain assets and liabilities on the Balance Sheet of the National Office. During the course of 2002, some of those assets and liabilities were reclassified to the affiliated branch offices of Bethany Christian Services in an effort to more accurately reflect the financial condition of the corporation.

Line 20 consists of balances for

- Accrued employee health claims
- Accrued employee vacation pay
- Year end wage accruals
- Accrued unemployment expense
- Contribution pledge receivables
- And other small amounts

Name	Phone	Address	Exp	Role	Last Mod
Boers, Ted	O 616-363-8454 H 616-784-3657 F 616-363-2221	1662 Scott Creek Court Belmont, MI 49306 SEND MAIL TO HOME ADDRESS tab@datacompusa.com	2004	Vice-Chair	05/08/2003
Bouma, Henry	O 616/261-3200 H 616/878-9512 F 616/261-3223	2749 Beechtree Drive SW Byron center, MI 49315 hankb@lumbermens-inc.com	2003		05/08/2003
Cooper, Rev Cortez	O 540-994-9015 H 276-637-3416	404 Fox Drive Draper VA 24324 cacoop@naxs.net	2005		05/08/2003
Daniels, Dr Joseph	H 616-878-3932	1054 Bay Shore Drive SW Byron Center, MI 49315 drdsapd@juno.com	2005		05/08/2003
De Kock, Douglas	O (616) 396-4950 H (616) 396-7152 F 616/396-6599	861 Barkentine Drive Holland, MI 49424 doug@gdkproperties.com	2004	Secretary	03/20/2002
De Pree, Kris	O (616) 394-4500 H (616) 335-8444 F 616/394-0035	1344 Heather Drive Holland, MI 49423 kdepree@focusproperties.com	2005		03/11/2003
De Vries, Edward	O 616-454-1446 H 616-454-3070 F 616-454-2353	2049 Brunsink NE Grand Rapids, MI 49503 jkraft@devriescompanies.com	2005		05/01/2003
Heerdt, Robert	H (215) 886-4798	600 Lindley Avenue Glenside, PA 19038 rheerdt@aol.com	2003		05/01/2003
Kok, Evonne	H 616-682-1530	2057 Timber Pointe Drive Ada, MI 49301 kokevonne@yahoo.com	2003		03/11/2003
McMurray, Dennis J	O (616) 243-0991 H (616) 575-2006 F (616) 246-1477	2131 Glen Gary Ct, SE Grand Rapids MI 49546 blessing@renaissancecogic.com	2004		03/20/2002
Nydam, Rodney J	O 703-712-5061 H 703-255-5022 F 703-712-5050	3114 Savoy Drive Fairfax VA 22931 SEND MAIL TO OFFICE rnydam@mcguirewoods.com	2005		03/11/2003
Prins Merle	H 616-392-4258 F 616-494-0009	988 Kenwood Drive Holland, MI 49423 merleprins@aol.com	2005		03/11/2003
Rynders, Perrin	O (616)336-6734 H (616) 453-2926 F 616/336-7000	966 Parmalee Court Grand Rapids MI 49504 SEND MAIL TO OFFICE prynders@varnumlaw.com	2003		11/15/2002
Spoelhof, Scott	O 616-494-7403 H 616-393-6530 F 616-494-7409	41 Bay Meadows Drive Holland MI 49424 scott@baysidecapital.com	2005		05/01/2003
Sprotte Bob NON BOARD MEMBER	O 949-2313 H 942-7862 F 949-1448	1395 Winterwood Drive NE Grand Rapids, MI 49525-3448 bob@sprotte.com	2004		05/01/2003
Swets, Sally	H 616-247-5548	757 Plymouth SE E Grand Rapids, MI 49506-2844 sallys@iserv.net	2005		05/01/2003
Van Kuiken Norma	H 616-949-3508	3909 Lake Drive, SE Grand Rapids, MI 49546	2005	Chair	11/15/2002
Vander Ploeg Claude	O (616)459-3200 H (616)452-3979 F 616/459-8065	1619 Creekside SE Grand Rapids, MI 49508 SEND MAIL TO OFFICE cvanderploeg@mmbjlaw.com	2003		03/20/2002
Vander Weele Ray	H (616) 954-1852	4865 N Quail Crest, SE Grand Rapids, MI 49546 rvweele@attbi.com	2004	Treasurer	03/11/2003

Bethany Christian Services
FEIN 38-1405282
December 31, 2002
Return for Organizations Exempt from Income Tax

Page 5, line 80b

Bethany Christian Services of Arkansas	31-1282590
Bethany Christian Services of Northern California	31-1282585
Bethany Christian Services of Southern California	31-1282586
Bethany Christian Services of Colorado	31-1196720
Bethany Christian Services of Florida	38-3541224
Bethany Christian Services of Georgia	31-1284895
Bethany Christian Services of Illiana	31-1196724
Bethany Christian Services of Central Indiana	38-3012039
Bethany Christian Services of Northwest Iowa	31-1244836
Bethany Christian Services of South Central Iowa	38-3393984
Bethany Christian Services of Maryland	31-1282580
Bethany Christian Services of New England	04-2863717
Bethany Christian Services of Michigan	38-3542119
Bethany Christian Services of Minnesota	38-3388276
Bethany Christian Services of Mississippi	31-1282579
Bethany Christian Services of Missouri	38-3352094
Bethany Christian Services of New Jersey	22-2767728
Bethany Christian Services of North Carolina	31-1308382
Bethany Christian Services of Greater Delaware Valley	31-1196722
Bethany Christian Services of Central Pennsylvania	38-2899285
Bethany Christian Services of Western Pennsylvania	31-1282578
Bethany Christian Services of South Carolina	31-1196726
Bethany Christian Services of Tennessee	38-2842293
Mid South Christian Services	38-2895093
Bethany Family Christian Services of North Texas	38-3375066
Bethany Christian Services of Virginia	31-1196727
Bethany Christian Services of Hampton Roads	93-1210125
Bethany Christian Services of Washington	31-1196728
Bethany Christian Services of Wisconsin	38-3372866
Bethany Christian Services International Services	38-3291546

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ 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 II** (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

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, 1066 or 1041

Type or print	Name of Exempt Organization Bethany Christian Services, Inc	Employer identification number 38 1405282
File by the due date for filing your return. See instructions	Number street and room or suite no. If a P O box, see instructions 901 Eastern Avenue, NE	
	City town or post office, state, and ZIP code. For a foreign address, see instructions Grand Rapids, MI 49503	

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 (sec 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) 5103. 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 August 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. \$ 0

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 ▶ *mk [Signature]* Title ▶ Director of Finance Date ▶ 5/14/03

- 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 File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions	For IRS use only
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions	

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

- 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 _____ 20 ____
- 5 For calendar year _____ or other tax year beginning _____ 20 ____ and ending _____ 20 ____
- 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 _____

- 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 _____ Date _____

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 _____

Director _____ By _____ 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)