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Return of Organization Exempt from Income Tax

2001

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

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

Please use IRS label or print or type See specific instructions KENTUCKY YOUTH ADVOCATES, INC 2034 FRANKFORT AVENUE LOUISVILLE, KY 40206

D Employer Identification Number 61-0929390 E Telephone number (502) 895-8167 F Accounting method Cash [X] Accrual [ ] Other (specify)

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

- H and I are not applicable to Section 527 organizations H (a) Is this a group return for affiliates? Yes [ ] No [X] H (b) If yes enter number of affiliates H (c) Are all affiliates included? Yes [ ] No [ ] H (d) Is this a separate return filed by an organization covered by a group ruling? Yes [ ] No [X] I Enter 4 digit group GEN M Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

G Web site: N/A

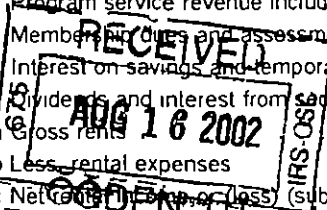
J Organization type (check only one) [X] 501(c) 3 (insert no) [ ] 4947(a)(1) or [ ] 527

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 12 643,475

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

Table with 21 rows and 4 columns: Description, Sub-column (a, b, c), Total, and Final Total. Includes items like Contributions, Program service revenue, Gross rents, and Total revenue.



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

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 (att sch) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26 255,616	193,650	59,385	2,581
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29 18,361	13,909	4,266	186
30	Professional fundraising fees	30			
31	Accounting fees	31 2,485	1,883	577	25
32	Legal fees	32			
33	Supplies	33 5,865	4,732	1,086	47
34	Telephone	34 17,458	13,356	3,931	171
35	Postage and shipping	35 7,483	5,911	1,507	65
36	Occupancy	36			
37	Equipment rental and maintenance	37 7,748	5,869	1,801	78
38	Printing and publications	38 15,917	13,573	2,246	98
39	Travel	39 18,533	16,888	1,576	69
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 12,471	9,353	2,993	125
43	Other expenses not covered above (itemize)				
a	See Statement 3	43a 55,975	49,154	6,681	140
b		43b			
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	44 417,912	328,278	86,049	3,585

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**

What is the organization's primary exempt purpose? ▶

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

Program Service Expenses  
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)

a	MONITOR KY COMPLIANCE WITH FEDERAL JJPDA. MONITOR LEGISLATIVE ACTIVITY IN KY THAT AFFECTS CHILDRENS' ISSUES  (Grants and allocations \$ _____)	53,698
b	COLLECT, AGGREGATE, AND DISSEMINATE DATA ON STATUS OF KENTUCKY CHILDREN, PUBLISH "KIDS COUNT" PUBLICATION  (Grants and allocations \$ _____)	78,598
c	OPERATE CASE ADVOCACY PROGRAM FOR CHILDREN AND FAMILIES VIA TELEPHONE CONSULTATION  (Grants and allocations \$ _____)	50,193
d	EVALUATE IMPACT OF WELFORM REFORM ACT ON KENTUCKY CHILDREN AND FAMILIES  (Grants and allocations \$ _____)	570
e	Other program services. See Statement 4 (Grants and allocations \$ _____)	145,219
f	Total of Program Service Expenses (should equal line 44 column (B) program services)	328,278

**Part IV Balance Sheets** (See instructions)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required attached schedules and amounts within the description column should be for end of year amounts only				
ASSETS	45 Cash – non interest bearing	30	45	19,296
	46 Savings and temporary cash investments	95,934	46	240,373
	47a Accounts receivable	47a 2,927		
	b Less allowance for doubtful accounts	47b	47c	2,927
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable	113,287	49	161,875
	50 Receivables from officers, directors trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch)	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	3,520
	54 Investments – securities (attach schedule)	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55a Investments – land, buildings, & equipment basis	55a		
	b Less accumulated depreciation (attach schedule)	55b	55c	
56 Investments – other (attach schedule)		56		
57a Land, buildings, and equipment basis	57a 287,299			
b Less accumulated depreciation (attach schedule) Statement 5	57b 143,816	147,010	57c	143,483
58 Other assets (describe ▶ _____)		58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	358,518	59	571,474	
LIABILITIES	60 Accounts payable and accrued expenses	18,551	60	5,047
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ▶ See Statement 6)	15,859	65	16,756
66 <b>Total liabilities</b> (add lines 60 through 65)	34,410	66	21,803	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	166,334	67	203,169
	68 Temporarily restricted	157,774	68	346,502
	69 Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here</b> ▶ <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 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)	324,108	73	549,671	
74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	358,518	74	571,474	

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)

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	643,475
<b>b</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>b</b>	
<b>c</b>	Line a minus line b	<b>c</b>	643,475
<b>d</b>	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
	\$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>	643,475

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

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	417,912
<b>b</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>b</b>	
<b>c</b>	Line a minus line b	<b>c</b>	417,912
<b>d</b>	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
	\$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>	417,912

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

**Part VI Other Information** (See specific instructions)

Yes No

<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If 'Yes' attach a detailed description of each activity	<b>76</b>		X
<b>77</b>	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	<b>77</b>		X
<b>78a</b>	Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?	<b>78a</b>		X
<b>78b</b>	If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	N/A	
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	<b>79</b>		X
<b>80a</b>	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?	<b>80a</b>		X
<b>81a</b>	Enter direct or indirect political expenditures See line 81 instructions	<b>81a</b>	0	
<b>81b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>		X
<b>82a</b>	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?	<b>82a</b>		X
<b>82b</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)	<b>82b</b>	N/A	
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X	
<b>83b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>		X
<b>84b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	N/A	
<b>85a</b>	<b>501(c)(4), (5), or (6) organizations</b> Were substantially all dues nondeductible by members?	<b>85a</b>	N/A	
<b>85b</b>	Did the organization make only in house lobbying expenditures of \$2,000 or less?	<b>85b</b>	N/A	
	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			
<b>85c</b>	Dues assessments, and similar amounts from members	<b>85c</b>	N/A	
<b>85d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	N/A	
<b>85e</b>	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	<b>85e</b>	N/A	
<b>85f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	N/A	
<b>85g</b>	Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	<b>85g</b>	N/A	
<b>85h</b>	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?	<b>85h</b>	N/A	
<b>86a</b>	<b>501(c)(7) organizations</b> Enter Initiation fees and capital contributions included on line 12	<b>86a</b>	N/A	
<b>86b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	N/A	
<b>87a</b>	<b>501(c)(12) organizations</b> Enter Gross income from members or shareholders	<b>87a</b>	N/A	
<b>87b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	<b>87b</b>	N/A	
<b>88</b>	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	<b>88</b>		X
<b>89a</b>	<b>501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under Section 4911 <u>0</u> , Section 4912 <u>0</u> , Section 4955 <u>0</u>			
<b>89b</b>	<b>501(c)(3) and 501(c)(4) organizations</b> 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	<b>89b</b>		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
<b>90a</b>	List the states with which a copy of this return is filed <u>None</u>			
<b>90b</b>	Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	<b>90b</b>	0	
<b>91</b>	The books are in care of <u>Donna Mellick</u> Telephone number <u>(502) 895-8167</u> Located at <u>2034 Frankfort Avenue, Lou Ky</u> ZIP + 4 <u>40206</u>			
<b>92</b>	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 <u>92</u>	<b>92</b>	N/A	N/A

**Part VII Analysis of Income-Producing Activities** (See 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	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a PUBLICATION SALES					6,303
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					5,500
98 Net rental income or (loss) from pers prop					
99 Other investment income					4,959
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					1,295
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b MISCELLANEOUS					3,027
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					21,084
105 Total (add line 104, columns (B), (D), and (E))					21,084

**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)
	See Statement 8

**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 (b), file Form 8870 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: Debra S Miller Date: 8/14/02

Type or Print Name and Title: Debra S. Miller, Executive Director

**Paid Preparer's Use Only**

Preparer's Signature: H Steven Plaut, CPA Date: 08/13/02 Check if self-employed:

Firm's name (or yours if self-employed) and address and ZIP + 4: H Steven Plaut, PSC  
6004 Brownsboro Park Blvd, Ste B  
Louisville KY

Preparer's SSN or PTIN (see General Instruction W): 706-62-0260

EIN: #61-1270294

Phone no: (502) 896-9215

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)

2001

Department of the Treasury  
Internal Revenue Service

Supplementary Information - (see separate instructions)

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

Name of the Organization

KENTUCKY YOUTH ADVOCATES, INC

Employer Identification Number

61-0929390

**Part I 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 & deferred compensation	(e) Expense account and other allowances
DEBRA MILLER	EXEC DIRECTOR			
	40	58,647	5,661	0

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

0

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

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

0



**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. <b>▶ \$ 2,363</b> (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.	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?		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 if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below )		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</b> 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 instructions )

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV A.)
- 11 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)(vi). (Also complete the **Support Schedule** in Part IV A.)
- 11 b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV A.)
- 12  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total								
<b>15</b> Gifts, grants and contributions received (Do not include unusual grants See line 28)	320,306	451,452	223,812	294,705	1,290,275								
<b>16</b> Membership fees received	6,597	7,550	9,680	6,275	30,102								
<b>17</b> 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	12,575	14,416	7,498	41,337	75,826								
<b>18</b> 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	8,678	7,257	13,753	5,278	34,966								
<b>19</b> Net income from unrelated business activities not included in line 18													
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf													
<b>21</b> 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													
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets See Stmt 9	4,941	6,916		58	11,915								
<b>23</b> Total of lines 15 through 22	353,097	487,591	254,743	347,653	1,443,084								
<b>24</b> Line 23 minus line 17	340,522	473,175	247,245	306,316	1,367,258								
<b>25</b> Enter 1% of line 23	3,531	4,876	2,547	3,477									
<b>26 Organizations described on lines 10 or 11</b>	<p><b>a</b> Enter 2% of amount in column (e), line 24</p> <p><b>b</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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts</p> <p><b>c</b> Total support for Section 509(a)(1) test. Enter line 24, column (e)</p> <p><b>d</b> Add Amounts from column (e) for lines</p> <table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">18</td> <td style="text-align: right;">34,966</td> <td style="text-align: right;">19</td> <td style="border-bottom: 1px solid black; width: 100px;"></td> </tr> <tr> <td style="text-align: right;">22</td> <td style="text-align: right;">11,915</td> <td style="text-align: right;">26b</td> <td style="border-bottom: 1px solid black; width: 100px;"></td> </tr> </table> <p><b>e</b> Public support (line 26c minus line 26d total)</p> <p><b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				18	34,966	19		22	11,915	26b		<p><b>26a</b> 27,345</p> <p><b>26b</b> -</p> <p><b>26c</b> 1,367,258</p> <p><b>26d</b> 46,881</p> <p><b>26e</b> 1,320,377</p> <p><b>26f</b> 96.57 %</p>
18	34,966	19											
22	11,915	26b											
<b>27 Organizations described on line 12.</b> N/A	<p><b>a</b> 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</p> <p>(2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p><b>b</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</p> <p>(2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p><b>c</b> Add Amounts from column (e) for lines</p> <table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">15</td> <td style="border-bottom: 1px solid black; width: 100px;"></td> <td style="text-align: right;">16</td> <td style="border-bottom: 1px solid black; width: 100px;"></td> </tr> <tr> <td style="text-align: right;">17</td> <td style="text-align: right;">20</td> <td style="text-align: right;">21</td> <td style="border-bottom: 1px solid black; width: 100px;"></td> </tr> </table> <p><b>d</b> Add Line 27a total _____ and line 27b total _____</p> <p><b>e</b> Public support (line 27c total minus line 27d total)</p> <p><b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e)</p> <p><b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p><b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>				15		16		17	20	21		<p><b>27c</b> _____</p> <p><b>27d</b> _____</p> <p><b>27e</b> _____</p> <p><b>27f</b> _____</p> <p><b>27g</b> _____ %</p> <p><b>27h</b> _____ %</p>
15		16											
17	20	21											
<b>28 Unusual Grants</b> For an organization described in line 10, 11 or 12 that received any unusual grants during 1997 through 2000 prepare a list for your records to show for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15													

**Part V Private School Questionnaire** (See instructions )  
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
<b>29</b> 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?		
<b>30</b> 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?		
<b>31</b> 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 ) ----- ----- -----		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures announcements and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> 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 ) ----- -----		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?  If you answered 'Yes' to any of the above, please explain (If you need more space attach a separate statement ) ----- -----		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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		
<b>35</b> 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 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

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term 'expenditures' means amounts paid or incurred)			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	2,363
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	2,363
<b>39</b>	Other exempt purpose expenditures	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	2,363
<b>41</b>	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	<b>41</b>	473
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	118
<b>43</b>	Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	<b>43</b>	0
<b>44</b>	Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	<b>44</b>	1,890
<b>Caution</b> 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>45</b> Lobbying nontaxable amount	473				473
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					710
<b>47</b> Total lobbying expenditures	2,363				2,363
<b>48</b> Grassroots nontaxable amount	118				118
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					177
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI A) (See 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

- 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

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 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

	Yes	No
51 a (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

- (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.

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

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
N/A		

Client KYA

KENTUCKY YOUTH ADVOCATES, INC.

61-0929390

8/12/02

11 06AM

**Statement 1**  
**Form 990, Part I, Line 7**  
**Other Investment Income**

BANKS

Total \$ 4,959  
 \$ 4,959

**Statement 2**  
**Form 990, Part I, Line 9**  
**Net Income (Loss) from Special Events**

Special Events	Gross Receipts	Less Contributions	Gross Revenue	Less Direct Expenses	Net Income (Loss)
JEWELRY AND PIN SALES	1,295	0	1,295	0	1,295
Totals	\$ 1,295	\$ 0	\$ 1,295	\$ 0	\$ 1,295

**Statement 3**  
**Form 990, Part II, Line 43**  
**Other Expenses**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
CONTRACT SERVICES	39,155	38,735	403	17
INSURANCE	2,641	2,064	553	24
LOBBYING EXPENSE	2,363		2,363	
MISCELLANEOUS	4,475	2,656	1,789	30
RESEARCH MATERIALS	3,329	2,660	641	28
UTILITIES	4,012	3,039	932	41
Total	\$ 55,975	\$ 49,154	\$ 6,681	\$ 140

**Statement 4**  
**Form 990, Part III, Line e**  
**Statement of Program Service Accomplishments**

Description	Grants and Allocations	Program Service Expenses
STATE FISCAL ANALYSIS INITIATIVE - THIS PROGRAM IS INVOLVED		145,219
KENTUCKY ECONOMIC JUSTICE ALLIANCE - THIS PROGRAM ENCOMPASSE		
KY CHILD 2000 - OPERATE CASE ADVOCACY PROGRAM FOR CHILDREN A		
	\$ 0	\$ 145,219

Client KYA

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61-0929390

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**Statement 5**  
**Form 990, Part IV, Line 57**  
**Land, Buildings, and Equipment**

Category	Basis	Accum Deprec.	Book Value
Furniture and Fixtures	\$ 109,095	\$ 93,820	\$ 15,275
Buildings	126,993	42,636	84,357
Improvements	39,211	7,360	31,851
Land	12,000		12,000
<b>Total</b>	<b>\$ 287,299</b>	<b>\$ 143,816</b>	<b>\$ 143,483</b>

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

ACCRUED VACATION & SICK PAY	\$ 16,753
Rounding	3
<b>Total</b>	<b>\$ 16,756</b>

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

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
SHEILA SCHUSTER 120 SEARS AVE #212 LOUISVILLE, KY 40207	President None	\$ 0	\$ 0	\$ 0
LYNN RIPPY 2748 GRAHAM AVE LOUISVILLE, KY 40206	Vice President None	0	0	0
ELLEN FRIEDMAN 312 S EWING AVE, #3 LOUISVILLE, KY 40206	Secretary None	0	0	0
SALLY GORMAN 6412 MARINA DRIVE PROSPECT, KY 40059	Treasurer None	0	0	0
<b>Total</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Client KYA

KENTUCKY YOUTH ADVOCATES, INC.

61-0929390

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**Statement 8**  
**Form 990, Part VIII**  
**Relationship of Activities to the Accomplishment of Exempt Purposes**

Line #	Explanation of Activities
93A	OUR PUBLICATIONS ALLOW THE ORGANIZATION TO EDUCATE THE PUBLIC REGARDING ISSUES THAT AFFECT CHILDREN OF KENTUCKY AND OTHER SOUTHERN STATES
94	MEMBERS ARE INDIVIDUALS AND/OR ORGANIZATIONS WHO RECEIVE EDUCATIONAL MATERIAL AS PART OF OUR YOUTH ADVOCACY PROGRAM
102	THE ORGANIZATION SELLS CLAY JEWELRY PINS SHAPED AS CHILDREN THE FUNDS DERIVED FROM SALES ARE USED FOR MATERIALS TO EDUCATE THE PUBLIC AND PROVIDE PROGRAM SERVICES

**Statement 9**  
**Schedule A, Part IV-A, Line 22**  
**Other Income**

Description	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
MISCELLANEOUS	\$ 4,941	\$ 6,916	\$ 0	\$ 58	\$ 11,915
Total	<u>\$ 4,941</u>	<u>\$ 6,916</u>	<u>\$ 0</u>	<u>\$ 58</u>	<u>\$ 11,915</u>



Client KYA

KENTUCKY YOUTH ADVOCATES, INC.

61-0929390

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec Bal Depr.	Basis Reductn.	Salvage Value	Depr Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990 PF																
<b>Buildings</b>																
20	BUILDING LOUISVILLE	5/04/90		73,359							73,359	24,745	S/L MM	31 5	03175	2,329
21	BUILDING FRANKFORT	10/23/92		53,634							53,634	13,859	S/L MM	31 5	03175	1,703
	<b>Total Buildings</b>			126,993		0	0	0	0	0	126,993	38,604				4,032
<b>Furniture and Fixtures</b>																
1	ASSETS PRIOR TO 1195	12/31/94		61,413							61,413	61,404	S/L	5		0
2	1995 ASSETS	12/31/95		7,766							7,766	7,766	S/L	5		0
3	SIGN DONATED	8/31/95		2,200							2,200	1,727	S/L	7		314
4	1996 ASSETS	12/31/96		7,219							7,219	6,477	S/L	5		742
5	NETWORKING PC'S	8/25/98		8,369							8,369	4,185	S/L	5		1,674
6	1999 ASSETS	12/31/99		15,247							15,247	4,576	S/L	5		3,049
7	DELL DIMENSION COMPUTER	4/10/00		2,331							2,331	233	S/L	5		466
8	HP LASERJET PRINTER	4/10/00		810							810	81	S/L	5		162
9	COMPUTER NETWORKING	9/13/00		2,025							2,025	203	S/L	5		405
10	COMPUTER	12/13/00		938							938	94	S/L	5		188
24	BOOKCASES	5/01/01		777							777		S/L	7		74
	<b>Total Furniture and Fixtures</b>			109,095		0	0	0	0	0	109,095	86,746				7,074
<b>Improvements</b>																
11	RENOVATIONS 91 92	12/31/92		10,193							10,193	2,954	S/L MM	31 5	03175	324
12	RENOVATIONS	10/11/93		3,339							3,339	620	S/L MM	39	02564	86
13	ROOF	1/27/95		5,450							5,450	834	S/L MM	39	02564	140
14	PLUMBING/FRANKFORT	7/31/96		1,215							1,215	138	S/L MM	39	02564	31

Client KYA

KENTUCKY YOUTH ADVOCATES, INC.

61-0929390

8/12/02

11 06AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec Bal Depr	Basis Reductn	Salvage Value	Depr Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
15	CARPET	8/31/96		2,046							2,046	1,314	S/L	MM	7	14290	292
16	IMPROVEMENTS	7/01/99		3,126							3,126	117	S/L	MM	39	02564	80
17	IMPROVEMENTS	11/17/00		5,675							5,675	18	S/L	MM	39	02564	146
22	PAINTING FRANKFORT	4/01/01		6,642							6,642		S/L	MM	39	01819	121
23	A/C CONDENSING UNIT	5/01/01		1,525							1,525		S/L	MM	7		145
	Total Improvements			39,211		0	0	0	0	0	39,211	5,985					1,365
	Land																
18	LAND LOUISVILLE	5/04/90		2,000							2,000						0
19	LAND FRANKFORT	10/23/92		10,000							10,000						0
	Total Land			12,000		0	0	0	0	0	12,000	0					0
	Total Depreciation			287,299		0	0	0	0	0	287,299	131,345					12,471
	Grand Total Depreciation			287,299		0	0	0	0	0	287,299	131,345					12,471

# 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 <b>KENTUCKY YOUTH ADVOCATES, INC.</b>	Employer identification number <b>61-0929390</b>
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 <b>2034 FRANKFORT AVENUE</b>	
	City town or post office state, and ZIP code For a foreign address see instructions <b>LOUISVILLE KY 40206</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 (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) \_\_\_\_\_ 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, 2002, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶  calendar year 2002 or

▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ \_\_\_\_\_

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

c **Balance Due** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ \_\_\_\_\_

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true correct and complete and that I am authorized to prepare this form

Signature ▶ H Steven Plant Title ▶ CPA Date ▶ 05/15/02

For Paperwork Reduction Act Notice, see instruction

Form **8868** (12-2000)

Form **5768**

(Rev. December 1996)

Department of the Treasury  
Internal Revenue Service**Election/Revocation of Election by an Eligible  
Section 501(c)(3) Organization To Make  
Expenditures To Influence Legislation**

(Under Section 501(h) of the Internal Revenue Code)

For IRS  
Use Only ▶

Name of organization

Kentucky Youth Advocates

Employer identification number

61 0929390

Number and street for P.O. box no. if mail is not delivered to street address

2034 Frankfort Avenue

Room/suite

City, town or post office and state

Louisville, Kentucky 40206

ZIP + 4

**1 Election**—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code relating to expenditures to influence legislation apply to our tax year ending December 31, 2001 and all subsequent tax years until revoked (Month, day and year)

**Note** This election must be signed and postmarked within the first taxable year to which it applies

**2 Revocation**—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code relating to expenditures to influence legislation, apply to our tax year ending \_\_\_\_\_ (Month, day and year)

**Note** This revocation must be signed and postmarked before the first day of the tax year to which it applies

Under penalties of perjury, I declare that I am authorized to make this (check applicable box)  election  revocation on behalf of the above-named organization

*Debra S Miller*  
(Signature of officer or trustee)

Debra S Miller, Executive Director  
(Type or print name and title)

8/13/01  
(Date)

**General Instructions**

Section references are to the Internal Revenue Code

Section 501(c)(3) states that an organization exempt under that section will lose its tax exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h) however permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will however be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4 year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Schedule A (Form 990). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

**Eligible Organizations**—A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

- 1 Section 170(b)(1)(A)(ii) (relating to educational institutions)
- 2 Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
- 3 Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
- 4 Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
- 5 Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
- 6 Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations)

**Disqualified Organizations**—The following types of organizations are not permitted to make the election:

- a Section 170(b)(1)(A)(i) organizations (relating to churches)

b An integrated auxiliary of a church or of a convention or association of churches, or

c A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

**Affiliated Organizations**—Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4913 and section 501(h).

**Note** A private foundation (including a private operating foundation) is not an eligible organization.

**Where To File**—Mail Form 5768 to the Internal Revenue Service Center, Ogden, UT 84201-0027.