Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545 0047

2001

Open to Public Inspection

A For the 2001 calendar year, or tax year period beginning JUL 1, 2001 and ending JUN 30, 2002

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

C Name of organization
LOVELANE SPECIAL NEEDS HORSEBACK RIDING PROGRAM, INC.

Number and street (or P O box if mail is not delivered to street address) Room/suite
9 CAMBRIDGE TURNPIKE

City or town, state or country and ZIP + 4
LINCOLN, MA 01773

D Employer identification number
04-3139666

E Telephone number
(508)650-3833

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

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

G Web site ▶N/A

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? N/A ☐ Yes ☐ No (If "No," attach a list)

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

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit GEN ▶

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 316,591.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	237,848.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash $ 237,848. noncash $)			1d 237,848.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2 68,886.
	3	Membership dues and assessments			3
	4	Interest on savings and temporary cash investments			4
	5	Dividends and interest from securities			5 7,357.
	6 a	Gross rents	6a		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c
	7	Other investment income (describe ▶)			7
	8 a	Gross amount from sale of assets other than inventory — (A) Securities	8a	(B) Other 2,500.	
	b	Less cost or other basis and sales expenses	8b	3,929.	
	c	Gain or (loss) (attach schedule)	8c	<1,429.>	
	d	Net gain or (loss) (combine lines 8c, columns (A) and (B)) STMT 1			8d <1,429.>
	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
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
	11	Other revenue (from Part VII line 103)			11
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 312,662.
Expenses	13	Program services (from line 44, column (B))			13 148,792.
	14	Management and general (from line 44, column (C))			14 22,217.
	15	Fundraising (from line 44 column (D))			15 51,808.
	16	Payments to affiliates (attach schedule)			16
	17	Total expenses (add lines 16 and 44, column (A))			17 222,817.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 89,845.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 374,439.
	20	Other changes in net assets or fund balances (attach explanation)			20 0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 464,284.

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16190213 804492 LOVELANE 2001.08000 LOVELANE SPECIAL NEEDS HORS LOVELAN1

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 (attach schedule) cash $ _____ noncash $ _____	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	80,369.	80,369.	0.	0.
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	6,135.	6,135.		
30 Professional fundraising fees	30				
31 Accounting fees	31	3,650.		3,650.	
32 Legal fees	32				
33 Supplies	33	902.	902.		
34 Telephone	34				
35 Postage and shipping	35				
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	4,011.	4,011.		
43 Other expenses not covered above (itemize)					
a _____	43a				
b _____	43b				
c _____	43c				
d _____	43d				
e SEE STATEMENT 2	43e	127,750.	57,375.	18,567.	51,808.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	222,817.	148,792.	22,217.	51,808.

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? ▶ SEE STATEMENT 3

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

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

a TO OPERATE AND MAINTAIN A HOREBACK RIDING SCHOOL FOR INDIVIDUALS WHO HAVE SPECIAL NEEDS AS A RESULT OF PHYSICAL, MENTAL, SOCIAL, EMOTIONAL OR LEARNING DISABILITIES.
(Grants and allocations $) 148,792.

b _____
(Grants and allocations $)

c _____
(Grants and allocations $)

d _____
(Grants and allocations $)

e Other program services (attach schedule)
(Grants and allocations $)

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶ 148,792.

Part IV Balance Sheets

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			36,310.	45	95,453.
	46 Savings and temporary cash investments			324,021.	46	330,606.
	47 a Accounts receivable	47a				
	b Less allowance for doubtful accounts	47b			47c	
	48 a Pledges receivable	48a	18,875.			
	b Less allowance for doubtful accounts	48b			48c	18,875.
	49 Grants receivable				49	
	50 Receivables from officers directors trustees, and key employees				50	
	51 a Other notes and loans receivable	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			4,054.	53	5,008.
	54 Investments - securities	▶ ☐ Cost ☐ FMV			54	
	55 a Investments - land, buildings, and equipment basis	55a				
	b Less accumulated depreciation	55b			55c	
	56 Investments - other				56	
	57 a Land, buildings, and equipment basis	57a	54,590.			
	b Less accumulated depreciation	57b	29,620.	16,684.	57c	24,970.
	58 Other assets (describe ▶)				58	
	59 **Total assets** (add lines 45 through 58) (must equal line 74)			381,069.	59	474,912.
Liabilities	60 Accounts payable and accrued expenses			6,630.	60	10,628.
	61 Grants payable				61	
	62 Deferred revenue				62	
	63 Loans from officers, directors trustees, and key employees				63	
	64 a Tax-exempt bond liabilities				64a	
	b Mortgages and other notes payable				64b	
	65 Other liabilities (describe ▶)				65	
	66 **Total liabilities** (add lines 60 through 65)			6,630.	66	10,628.
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here** ▶ ☐ and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted				67	
	68 Temporarily restricted				68	
	69 Permanently restricted				69	
	Organizations that do not follow SFAS 117, check here ▶ ☒ and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds			0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund			0.	71	0.
	72 Retained earnings endowment, accumulated income, or other funds			374,439.	72	464,284.
	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)			374,439.	73	464,284.
	74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			381,069.	74	474,912.

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

a	Total revenue, gains, and other support per audited financial statements ▶	a	330,627.
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 $ 17,965.		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	17,965.
c	Line a minus line b ▶	c	312,662.
d	Amounts included on line 12 Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	312,662.

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

a	Total expenses and losses per audited financial statements ▶	a	240,782.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $ 17,965.		
(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	17,965.
c	Line a minus line b ▶	c	222,817.
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	0.
e	Total expenses per line 17 Form 990 (line c plus line d) ▶	e	222,817.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(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 STATEMENT 4		90,880.	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? If "Yes" attach schedule ▶ ☐ Yes ☒ No

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Part VI Other Information

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b		
79	Was there a liquidation, dissolution termination or substantial contraction during the year? If "Yes," attach a statement	79		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?	80a		X
b	If "Yes," enter the name of the organization ▶ _____ and check whether it is ☐ exempt OR ☐ 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 17,965.			
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? N/A	84b		
85	*501(c)(4), (5), or (6) organizations* a Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A	85b		
	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 N/A			
d	Section 162(e) lobbying and political expenditures 85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	*501(c)(7) organizations* Enter a Initiation fees and capital contributions included on line 12 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A			
87	*501(c)(12) organizations* Enter a Gross income from members or shareholders 87a N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	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) organizations* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	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 ▶ MASSACHUSETTS			
b	Number of employees employed in the pay period that includes March 12, 2001 90b 2			

91 The books are in care of ▶ DEBBY KANZER Telephone no ▶ 781-259-1177

Located at ▶ 9 CAMBRIDGE TURNPIKE, LINCOLN, MA ZIP + 4 ▶ 01773

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512 513 or 514 (C) Exclusion code	Excluded by section 512 513 or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue					
a RIDING LESSONS/THERAPY					68,886.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					7,357.
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			01	<1,429.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D) and (E))		0.		<1,429.>	76,243.
105 Total (add line 104, columns (B), (D), and (E))				▶	74,814.

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 Specific Instructions on page 32)

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)
93	INDIVIDUALS PAY A FEE FOR THERAPEUTIC HORSEBACK RIDING WHICH IS THE PRIMARY EXEMPT PURPOSE OF THE ORGANIZATION.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(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 Specific Instructions on page 33)

(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

[redacted]

accompanying schedules and statements and to the best of my knowledge and belief It is true information of which preparer has any knowledge

ate 2/14/03 ▶ Debby Kanzer - President

Type or print name and title

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

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

OMB No 1545 0047

2001

Name of the organization LOVELANE SPECIAL NEEDS HORSEBACK RIDING PROGRAM, INC.

Employer identification number 04 3139666

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
DEBBY S. KANZER 9 CAMBRIDGE TURNPIKE, LINCOLN, MA	PRESIDENT 40	58,064.		
Total number of other employees paid over $50,000 ▶	0			

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

(See page 2 of the instructions List each one (whether individuals or firms) If there are none enter "None ")

(a) Name and address of each independent contractor paid more than $50 000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50 000 for professional services ▶ 0		

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 activites ▶ $ _____ $ _____ **(Must equal amounts on line 38, Part VI-A, or line I of Part VI-B)**	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions)* SEE STATEMENT 5			
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 6 of the instructions)

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

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 ☒ An organization that normally receives **(1) more than 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 page 5 of the instructions)

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

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts grants and contributions received (Do not include unusual grants See line 28)	106,431.	165,240.	79,170.	87,343.	438,184.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	29,513.	56,907.	59,008.	59,473.	204,901.
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	6,330.	12,644.	5,969.	4,958.	29,901.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization s benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other Income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	142,274.	234,791.	144,147.	151,774.	672,986.
24 Line 23 minus line 17	112,761.	177,884.	85,139.	92,301.	468,085.
25 Enter 1% of line 23	1,423.	2,348.	1,441.	1,518.	

26	**Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 ▶	26a	N/A
b	Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 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 ▶	26b	N/A
c	Total support for section 509(a)(1) test Enter line 24 column (e) ▶	26c	N/A
d	Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶	26d	N/A
e	Public support (line 26c minus line 26d total) ▶	26e	N/A
f	**Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶	26f	N/A %

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

(2000) 0. (1999) 0. (1998) 0. (1997) 0.

b For any amount included in line 17 that was received from each peson (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

(2000) 0. (1999) 0. (1998) 0. (1997) 0.

c	Add Amounts from column (e) for lines 15 438,184. 16 _____ 17 204,901. 20 _____ 21 _____ ▶	27c	643,085.
d	Add Line 27a total 0. and line 27b total 0. ▶	27d	0.
e	Public support (line 27c total minus line 27d total) ▶	27e	643,085.
f	Total support for section 509(a)(2) test Enter amount on line 23, column (e) ▶ 27f 672,986.		
g	**Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶	27g	95.5570%
h	**Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶	27h	4.4430%

28 **Unusual Grants** 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

NONE

Part V **Private School Questionnaire** (See page 7 of the instructions) N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, *and other written communications with the public dealing with student admissions, programs, and scholarships?*	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures announcements and other written communications to the public dealing with student admissions programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	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	35		

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

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

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

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

4-Year Averaging Period Under Section 501(h)

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

N/A

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(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

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d 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)			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?

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

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 N/A

(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 N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 1

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
HORSE - SMOKE	05/23/96	01/03/02	DONATED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	1,500.	4,575.	0.	4,575.	1,500.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
HORSE - HANK	09/13/99	01/01/02	DONATED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
BECKENSTEINS	1,000.	5,500.	0.	1,571.	<2,929.>
TO FM 990, PART I, LN 8	2,500.	10,075.	0.	6,146.	<1,429.>

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
HORSE BOARDING	22,567.	22,567.		
CONTRACT LABOR	19,683.	19,683.		
FUNDRAISING EXPENSE	31,269.			31,269.
HORSE CARE	5,881.	5,881.		
INSURANCE	7,035.	7,035.		
OFFICE EXPENSE	7,450.		7,450.	
REPAIRS AND MAINTENANCE	924.	924.		
DUES & SUBSCRIPTIONS	250.	250.		
PROFESSIONAL FEES	31,656.		11,117.	20,539.
EDUCATION & TRAINING	1,035.	1,035.		
TOTAL TO FM 990, LN 43	127,750.	57,375.	18,567.	51,808.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III STATEMENT 3

EXPLANATION

TO OPERATE AND MAINTAIN A HORSEBACK RIDING SCHOOL FOR INDIVIDUALS WHO HAVE SPECIAL NEEDS AS A RESULT OF PHYSICAL, MENTAL, SOCIAL, EMOTIONAL OR LEARNING DISABILITIES.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 4

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DEBBY S. KANZER 9 CAMBRIDGE TURNPIKE LINCOLN, MA 01773	PRESIDENT 40	58,064.	0.	0.
ELSIE RODNEY 21 PLAIN ROAD WESTON, MA 02493	VICE PRESIDENT 2	100.	0.	0.
TAMARA HEMINGWAY 1075 COMMERCIAL STREET WEYMOUTH, MA 02189	VICE PRESIDENT-DEVELOPMENT 3	11,563.	0.	0.
LISA WILLIAMS 8 PINEHURST STREET NATICK, MA 01760	TREASURER 3	19,253.	0.	0.
CAROL FASSINO 26 GILLEONARD LANE FRAMINGHAM, MA 01701	DIRECTOR 0	0.	0.	0.
BILL KANZER 9 CAMBRIDGE TURNPIKE LINCOLN, MA 01773	DIRECTOR 0	0.	0.	0.
STANLEY SABIN, M.D., F.A.C.C.P. 11 SHERBURN CIRCLE WESTON, MA 02493	DIRECTOR 0	0.	0.	0.
JAN ALBRECHT 11 WINSLOW ROAD WELLESLEY, MA 02481	DIRECTOR 3	0.	0.	0.

ERIN CUMMINGS 200 GLEN STREET NATICK, MA 01760	DIRECTOR 0	0.	0.	0.
JACK HEINE 40 CHERRY BROOK ROAD WESTON, MA 02493	DIRECTOR 0	0.	0.	0.
BRIAN KELLY 55 SANDY POND ROAD LINCOLN, MA 01773	DIRECTOR 0	0.	0.	0.
EDNA SMITH 196 ALGONQUIN TRAIL ASHLAND, MA 01721	DIRECTOR 0	0.	0.	0.
MAGGIE HUNT 200 LEXINGTON STREET WESTON, MA 02493	DIRECTOR 0	1,900.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		90,880.	0.	0.

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC,. PART III, LINE 2 STATEMENT 5

LOVELANE COMPENSATES DEBBY KANZER, PRESIDENT AS AN EMPLOYEE AND FOR BOARDING HORSES TO BE USED TO PROVIDE SPECIAL NEEDS HORSEBACK RIDING ON HER PROPERTY. TOTAL COMPENSATION PAID AS AN EMPLOYEE DURING THE YEAR ENDED JUNE 30, 2002 WAS $58,064, TOTAL FOR BOARDING HORSES WAS $9,000.
LOVELANE LEASES HORSES TO BE USED TO PROVIDE SPECIAL NEEDS HORSEBACK RIDING DURING THE YEAR FROM ELSIE RODNEY, VICE PRESIDENT. TOTAL COMPENSATION PAID FOR USE AND BOARDING OF HORSES DURING THE YEAR ENDED JUNE 30, 2002 WAS $8,520.

LOVELANE SPECIAL NEEDS HORSEBACK RIDING PROGRAM
FIXED ASSET LISTING
FORM 990 PART IV 04 3139666
June 30 2002

EQUIPMENT ACCT 1220 DATE	DESCRIPTION	COST	METHOD	ACCUM DEPRE BALANCE 12/31/99	D/E 12/31/00	ACCUM DEPRE BALANCE 12/31/00	D/E 6/30/01	ACCUM DEPRE BALANCE 06/30/01	D/E 6/30/02	ACCUM DEPRE BALANCE 06/30/02
1996 & PRIOR	EQUIPMENT	13 691 00	5 SL	13,228	463	13 691	0	13 691	0	13 691
1997	FENSE	1 055 00	5 SL	634	211	845	106	951	105	1,055
1997	OTHER EQUIPMENT	1 966 00	5 SL	1 178	393	1 572	197	1 768	198	1,966
04/07/98	BARN PHONE	304 47	5 SL (HALF YR)	91	61	152	30	183	61	244
11/19/98	OFFICE EQUIPMENT	1 922 35	5 SL (HALF YR)	577	384	961	192	1 153	384	1 538
01/14/99	SNOW BLOWER	1 519 99	5 SL (HALF YR)	152	304	456	152	608	304	912
05/07/02	FAX MACHINE	547 97	5 SL (HALF YR)						55	55
12/31/01	COMPUTER	2 028 58	5 SL (HALF YR)						203	203
	BALANCE 6/30/02	23 035 36		15 861	1 816	17 677	677	18 354	1 309	19 663

HORSES ACCT 11230 DATE	DESCRIPTION	COST	METHOD	ACCUM DEPRE BALANCE 12/31/99	D/E 12/31/00	ACCUM DEPRE BALANCE 12/31/00	D/E 6/30/01	ACCUM DEPRE BALANCE 06/30/01	D/E 6/30/02	ACCUM DEPRE BALANCE 06/30/02
1995	HORSE (Smoke)	4 575 00	5 SL (PRIOR TO 1998)	4 060	515	4 575	0	4 575		4 575
	Smoke Sold	(4 575 00)								(4 575)
01/07/99	HORSE (Trav)	3 000 00		214	429	643	214	857	429	1 286
09/13/99	DONATED HORSE (Hank)	5 500 00	7SL (STARTING 1998	393	786	1 179	393	1 571		1 571
	Hank Sold	(5 500 00)								(1 571)
11/27/01	HORSE JOEY	6 000 00	7SL						429	429
03/05/00	Charm	1 000 00	7SL						143	143
03/04/02	HORSE MAX	6 250 00	7SL						446	446
	BALANCE 12/31/97	16 250 00		4 667	1 729	6 396	607	7 004	1 446	2 304

SADDLES & BRIDGES ACCT # 1240 DATE	DESCRIPTION	COST	METHOD	ACCUM DEPRE BALANCE 12/31/99	D/E 12/31/00	ACCUM DEPRE BALANCE 12/31/00	D/E 6/30/01	ACCUM DEPRE BALANCE 06/30/01	D/E 6/30/02	ACCUM DEPRE BALANCE 06/30/02
1995	SADDLES & BRIDGES	2 750 00	5SL	2 750	0	2,750	0	2 750		2 750
03/12/02	SADDLE	400 00	5SL						40	40
	BALANCE 12/31/97	3 150 00		2 750	0	2 750	0	2 750	40	2 790

LEASEHOLD IMPROVEMENTS ACCT 1250 DATE	DESCRIPTION	COST	METHOD	ACCUM DEPRE BALANCE 12/31/99	D/E 12/31/00	ACCUM DEPRE BALANCE 12/31/00	D/E 6/30/01	ACCUM DEPRE BALANCE 06/30/01	D/E 6/30/02	ACCUM DEPRE BALANCE 06/30/02
1998	BARN RENOVATION	12 155 41	10SL(HALF YEAR)	1 823	1 216	3 039	608	3 647	1 216	4 862
TOTAL LEASEHOLD IMPROVEMENTS		12 155 41		1 823	1 216	3 039	608	3 647	1,216	4 862
	TOTALS 6/30/02	54 590 77		25 101	4,761	29 862	1 892	31,754	4 011	29,619

Note NBV of non horse assets is $11 026 We examined supporting documentation for current year additions with a NBV of $2 678 Per discussion with client documentation supporting prior year purchases is not available Risk as to material misstatement of the net book value is low Accept fixed asset balance

Form **8868**
(December 2000)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545 1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- 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	Employer identification number
File by the due date for filing your return See Instructions	LOVELANE SPECIAL NEEDS HORSEBACK RIDING PROGRAM, INC.	04-3139666
	Number, street, and room or suite no If a P O box, see instructions 9 CAMBRIDGE TURNPIKE	
	City, town or post office, state, and ZIP code For a foreign address, see instructions LINCOLN, MA 01773	

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

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

- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 month, for **990-T corporation**) extension of time until FEBRUARY 18, 2003 to file the exempt organization return for the organization named above The extension is for the organization's return for
▶ [ ] calendar year _____ or
▶ [X] tax year beginning JUL 1, 2001 , and ending JUN 30, 2002

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 $ N/A

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 ▶ _____