

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)

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 2002 calendar year, or tax year beginning, and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: ABE BROWN MINISTRIES, INC. D Employer ID number: 59-2410601 E Telephone number: 813-247-5227 F Accounting method: Accrual

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? No
H(b) If "Yes," enter no. of affiliates
H(c) Are all affiliates included? No
H(d) Is this a separate return filed by an organization covered by a group ruling? No

G Web site

J Organization type

(check only one) 501(c)(3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. Some states require a complete return

I Enter 4-digit GEN

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 197,773

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received (154,328); 2 Program service revenue including government fees and contracts (41,231); 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments (2,214); 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net revenue; 10a Gross sales of inventory; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue (197,773); 13 Program services (174,634); 14 Management and general (50,379); 15 Fundraising (22,617); 16 Payments to affiliates; 17 Total expenses (247,630); 18 Excess or (deficit) for the year (-49,857); 19 Net assets or fund balances at beginning of year (384,889); 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year (335,032)

Expenses

Assets

**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 21 of the instructions)

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I   | (A) Total  | (B) Program services | (C) Management and general | (D) Fundraising |
|--|------------|----------------------|----------------------------|-----------------|
| 22 Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____ )   | 22         |                      |                            |                 |
| 23 Specific assistance to individuals  | 23         |                      |                            |                 |
| 24 Benefits paid to or for members   | 24         |                      |                            |                 |
| 25 Compensation of officers, directors, etc  | 25 21,616  | 15,131               | 4,323                      | 2,162           |
| 26 Other salaries and wages  | 26 26,471  | 18,530               | 5,294                      | 2,647           |
| 27 Pension plan contributions  | 27         |                      |                            |                 |
| 28 Other employee benefits   | 28 5,484   | 3,839                | 1,097                      | 548             |
| 29 Payroll taxes   | 29 3,679   | 2,575                | 736                        | 368             |
| 30 Professional fundraising fees   | 30         |                      |                            |                 |
| 31 Accounting fees   | 31 11,159  | 6,170                | 3,200                      | 1,789           |
| 32 Legal fees  | 32         |                      |                            |                 |
| 33 Supplies  | 33 8,082   | 2,235                | 5,528                      | 319             |
| 34 Telephone   | 34 6,148   | 4,304                | 1,229                      | 615             |
| 35 Postage and shipping  | 35 4,280   | 1,284                | 856                        | 2,140           |
| 36 Occupancy   | 36         |                      |                            |                 |
| 37 Equipment rental and maintenance  | 37 25,458  | 20,366               | 5,092                      |                 |
| 38 Printing and publications   | 38 4,584   | 1,375                | 917                        | 2,292           |
| 39 Travel  | 39 8,737   | 8,737                |                            |                 |
| 40 Conferences, conventions, and meetings  | 40         |                      |                            |                 |
| 41 Interest  | 41         |                      |                            |                 |
| 42 Depreciation, depletion, etc (attach schedule)  | 42 38,189  | 26,732               | 7,638                      | 3,819           |
| 43 Other expenses not covered above (itemize) a  | 43a        |                      |                            |                 |
| b SEE STATEMENT 1  | 43b 83,743 | 63,356               | 14,469                     | 5,918           |
| 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 | 44 247,630 | 174,634              | 50,379                     | 22,617          |

**Joint Costs** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_ (ii) the amount allocated to Program services \$ \_\_\_\_\_  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions)

| What is the organization's primary exempt purpose?  | Program Service Expenses (Required for 501(c)(3) & (4) orgs & 4947(a)(1) trusts but optional for others.) |
|---|---|
| <p>► <b>EVANGELISM THROUGH PRISON MINISTRY</b><br/>                     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.)</p> <p>a <b>EVANGELISM IN PRISONS THROUGHOUT THE STATE OF FLORIDA.</b><br/>                     (Grants and allocations \$ _____ )</p> | 125,736   |
| <p>b <b>FOOD BANK MINISTRY FOR THE NEEDY AND OTHER OUTREACH SERVICES FACILITATING WORSHIP AND TRANSPORTATION FOR FAMILIES TO VISIT INMATES IN THE FLORIDA PRISON SYSTEM.</b><br/>                     (Grants and allocations \$ _____ )</p>  | 48,898  |
| <p>c<br/>                     (Grants and allocations \$ _____ )</p>  |   |
| <p>d<br/>                     (Grants and allocations \$ _____ )</p>  |   |
| <p>e Other program services (attach schedule) (Grants and allocations \$ _____ )</p>  | 0   |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services)  | 174,634   |

**Part IV Balance Sheets** (See page 24 of the instructions)

| Note   | Where required, attached schedules and amounts within the description column should be for end-of-year amounts only                                     | (A)<br>Beginning of year |     | (B)<br>End of year |
|--|---|--------------------------|-----|--------------------|
| 45   | Cash - non-interest-bearing   | 62,120                   | 45  | 51,746             |
| 46   | Savings and temporary cash investments  | 35,969                   | 46  | 38,127             |
| 47a  | Accounts receivable   |                          |     |                    |
| b  | Less allowance for doubtful accounts  |                          | 47c |                    |
| 48a  | Pledges receivable  | 14,852                   |     |                    |
| b  | Less allowance for doubtful accounts  |                          | 48c | 14,852             |
| 49   | Grants receivable   |                          | 49  |                    |
| 50   | Receivables from officers, directors, trustees, and key employees (attach schedule)   |                          | 50  |                    |
| 51a  | Other notes and loans receivable (attach schedule)  |                          |     |                    |
| b  | Less allowance for doubtful accounts  |                          | 51c |                    |
| 52   | Inventories for sale or use   |                          | 52  |                    |
| 53   | Prepaid expenses and deferred charges   |                          | 53  |                    |
| 54   | Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV   |                          | 54  |                    |
| 55a  | Investments-land, buildings, and equipment basis  |                          |     |                    |
| b  | Less accumulated depreciation (attach schedule)   |                          | 55c |                    |
| 56   | Investments-other (attach schedule)   |                          | 56  |                    |
| 57a  | Land, buildings, and equipment basis  | 634,523                  |     |                    |
| b  | Less accumulated depreciation (attach schedule) <b>SEE STMT 2</b>   |                          |     |                    |
|  |   | 409,693                  | 57c | 224,830            |
| 58   | Other assets (describe <b>SEE STMT 3</b> )  | 6,500                    | 58  | 6,500              |
| 59   | <b>Total assets</b> (add lines 45 through 58) (must equal line 74)  | 385,834                  | 59  | 336,055            |
| 60   | Accounts payable and accrued expenses   | 945                      | 60  | 1,023              |
| 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)  |                          | 65  |                    |
| 66   | <b>Total liabilities</b> (add lines 60 through 65)  | 945                      | 66  | 1,023              |
| <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b> |   |                          |     |                    |
| 67   | Unrestricted  | 384,889                  | 67  | 335,032            |
| 68   | Temporarily restricted  |                          | 68  |                    |
| 69   | Permanently restricted  |                          | 69  |                    |
| <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>                         |   |                          |     |                    |
| 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, column (B) must equal line 21) | 384,889                  | 73  | 335,032            |
| 74   | <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)   | 385,834                  | 74  | 336,055            |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)**

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

|   |  |   |         |
|---|--|---|---------|
| a | Total revenue, gains, & other support per audited financial statements | a | 197,773 |
| 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 |         |
| c | Line a minus line b  | c | 197,773 |
| 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 |         |
| e | Total revenue per line 12, Form 990 (line c plus line d)               | e | 197,773 |

|   |  |   |         |
|---|--|---|---------|
| a | Total expenses and losses per audited financial statements   | a | 247,630 |
| 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 |         |
| c | Line a minus line b  | c | 247,630 |
| 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 |         |
| e | Total expenses per line 17, Form 990 (line c plus line d)    | e | 247,630 |

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)**

| (A) Name and address                                    | (B) Title and average hours per week devoted to position | (C) Compensation (if not paid, enter -0-) | (D) Contrib to employee benefit plans & deferred compensation | (E) Expense account and other allowances |
|---|--|---|---|--|
| ABRAHAM R. BROWN<br>2921 N. 29TH STREET TAMPA FL 33605  | FOUNDER  | 0   | 0   | 0  |
| ROBERT BLOUNT III<br>2921 N. 29TH STREET TAMPA FL 33605 | EXEC. DIRECTOR<br>40+ PER WEEK                           | 0   | 0   | 0  |
| JOSEPH M. MERCHANT<br>2921 N. 29TH STR TAMPA F: 33605   | DIRECTOR<br>40 PER WEEK                                  | 21,616                                    | 0   | 0  |
| SEE ATTACHED SCHEDULE                                   |  | 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 page 26 of the instructions

**Part VI Other Information (See page 27 of the instructions)**

|     |  | Yes | No   |
|-----|--|-----|--|
| 76  | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity   |     | X  |
| 77  | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes   |     | X  |
| 78a | Did the organization have unrelated business gross inc of \$1,000 or more during the year covered by this return?  |     | X  |
| b   | If "Yes," has it filed a tax return on Form 990-T for this year?   |     |  |
| 79  | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement  |     | X  |
| 80a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?  |     | X  |
| b   | If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt  |     |  |
| 81a | Enter direct or indirect political expenditures See line 81 instr  |     |  |
| b   | Did the organization file Form 1120-POL for this year?   |     | X  |
| 82a | Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?  | X   |  |
| 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>SEE STMT 4</b>  |     |  |
| 82b |  |     | 16,919   |
| 83a | Did the organization comply with the public inspection requirements for returns and exemption applications?  | X   |  |
| b   | Did the organization comply with the disclosure requirements relating to quid pro quo contributions?   |     | N/A  |
| 84a | Did the organization solicit any contributions or gifts that were not tax deductible?  |     | 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  |
| 85  | 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?   |     | N/A  |
| b   | Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year                  |     | N/A  |
| c   | Dues, assessments, and similar amounts from members  |     | 85c  |
| d   | Section 162(e) lobbying and political expenditures   |     | 85d  |
| e   | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices   |     | 85e  |
| f   | Taxable amount of lobbying and political expenditures (line 85d less 85e)  |     | 85f  |
| g   | Does the organization elect to pay the section 6033(e) tax on the amount in 85f?   |     | N/A  |
| 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  |
| 86  | 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12   |     | 86a  |
| b   | Gross receipts, included on line 12, for public use of club facilities   |     | 86b  |
| 87  | 501(c)(12) orgs Enter a Gross income from members or shareholders  |     | 87a  |
| b   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)  |     | 87b  |
| 88  | At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX |     | X  |
| 89a | 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0, section 4912 <input type="checkbox"/> 0, section 4955 <input type="checkbox"/> 0  |     |  |
| b   | 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction          |     | 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  |
| 90a | List the states with which a copy of this return is filed <input type="checkbox"/> <b>FL</b>   |     |  |
| b   | Number of employees employed in the pay period that includes March 12, 2002 (See instructions)   |     | 90b 3  |
| 91  | The books are in care of <input type="checkbox"/> <b>ROBERT BLOUNT III</b><br>Located at <input type="checkbox"/> <b>TAMPA, FLORIDA</b>  |     | Telephone no <input type="checkbox"/> <b>813-247-5227</b><br>ZIP + 4 <input type="checkbox"/> <b>33605</b> |
| 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 <input type="checkbox"/>   |     | 92   |

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

|  | Unrelated business income |               | Excluded by sec 512, 513 or 514 |               | (E)<br>Related or<br>exempt function<br>income |
|--|---------------------------|---------------|---------------------------------|---------------|--|
|  | (A)<br>Business code      | (B)<br>Amount | (C)<br>Exclusion<br>code        | (D)<br>Amount |  |
| <b>Note</b> Enter gross amounts unless otherwise indicated   |                           |               |                                 |               |  |
| 93 Program service revenue                                   |                           |               |                                 |               |  |
| a <b>FAMILY TRIPS AND OTHER</b>                              |                           |               |                                 |               |  |
| b <b>PROGRAM REVENUE</b>                                     |                           |               |                                 |               | <b>10,828</b>                                  |
| c <b>OUTREACH RENTALS</b>                                    |                           |               |                                 |               | <b>30,403</b>                                  |
| 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        |                           |               | <b>14</b>                       | <b>2,214</b>  |  |
| 96 Dividends and interest from securities                    |                           |               |                                 |               |  |
| 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 |                           |               |                                 |               |  |
| 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))                 |                           | <b>0</b>      |                                 | <b>2,214</b>  | <b>41,231</b>                                  |
| 105 Total (add line 104, columns (B), (D), and (E))          |                           |               |                                 |               | <b>43,445</b>                                  |

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)**

| Line No | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) |
|---------|--|
| ●       | <b>SEE STATEMENT 5</b>   |

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)**

| (A)<br>Name, address, and EIN of corporation, partnership, or disregarded entity | (B)<br>Percentage of ownership interest | (C)<br>Nature of activities | (D)<br>Total income | (E)<br>End-of-year assets |
|--|---|-----------------------------|---------------------|---------------------------|
| <b>N/A</b>   | %                                       |                             |                     |                           |
|  | %                                       |                             |                     |                           |
|  | %                                       |                             |                     |                           |
|  | %                                       |                             |                     |                           |

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)**

- (a) Did the organization, during the year, receive any funds, directly or indirectly 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** 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]*

Date **11/12/03**

Date \_\_\_\_\_ Check if \_\_\_\_\_ Preparer's SSN or PTIN (See Gen. Instr. W)

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

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

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

**Supplementary Information-(See separate instructions.)**

OMB No 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

**ABE BROWN MINISTRIES, INC.**

**59-2410601**

**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 ben plans & deferred compensation | (e) Expense account and other allowances |
|---|--|------------------|---|--|
| NONE  |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |

Total number of other employees paid over

\$50,000 ▶

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

(See page 2 of the instr 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 ▶

Part III Statements About Activities (See page 2 of the instructions)

Table with 3 columns: Question, Yes, No. Contains questions 1-4 regarding lobbying, substantial contributors, and grants. Includes a 'Note' section at the bottom.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

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

- 5 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 X 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)(v) (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)

Table with 2 columns: (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 5 of the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

| Calendar year (or fiscal year beginning in)   | (a) 2001   | (b) 2000 | (c) 1999           | (d) 1998 | (e) Total    |
|---|--|----------|--------------------|----------|--------------|
| <b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)   | 167,480  | 173,919  | 147,218            | 294,457  | 783,074      |
| <b>16</b> Membership fees received  |  |          |                    |          |              |
| <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   | 28,714   | 21,007   | 16,815             | 14,811   | 81,347       |
| <b>18</b> Gross inc. from int., dividends, amounts received from pymt. on securities loans (section 512(a)(5)), rents, royalties, & unrelated busn. taxable inc. (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975 | 2,339  | 788      | 2,851              | 3,397    | 9,375        |
| <b>19</b> Net income from unrelated business activities not included in line 18   |  |          |                    |          |              |
| <b>20</b> Tax revn. levied for the organization's ben. & either paid to it or expended on its behalf  |  |          |                    |          |              |
| <b>21</b> The value of serv. or fac. furnished to the org. by a governmental unit without charge. Do not incl. the value of serv. or fac. generally furnished to the public without charge.   |  |          |                    |          |              |
| <b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of cap. assets.  |  |          |                    |          |              |
| <b>23</b> Total of lines 15 through 22  | 198,533  | 195,714  | 166,884            | 312,665  | 873,796      |
| <b>24</b> Line 23 minus line 17   | 169,819  | 174,707  | 150,069            | 297,854  | 792,449      |
| <b>25</b> Enter 1% of line 23   | 1,985  | 1,957    | 1,669              | 3,127    |              |
| <b>26</b> Organizations described on lines 10 or 11   | a Enter 2% of amount in column (e), line 24  |          |                    |          | 26a 15,849   |
|   | b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.  |          |                    |          | 26b 139,285  |
|   | c Total support for section 509(a)(1) test. Enter line 24, column (e).   |          |                    |          | 26c 792,449  |
|   | d Add Amounts from column (e) for lines  | 18 9,375 | 19                 |          |              |
|   |  | 22       | 26b 139,285        |          |              |
|   | e Public support (line 26c minus line 26d total)   |          |                    |          | 26d 148,660  |
|   | f Public support percentage (line 26e (numerator) divided by line 26c (denominator))   |          |                    |          | 26e 643,789  |
|   |  |          |                    |          | 26f 81.2404% |
| <b>27</b> 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.  |          |                    |          | N/A          |
|   | (2001)   | (2000)   | (1999)             | (1998)   |              |
|   | b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. |          |                    |          | N/A          |
|   | (2001)   | (2000)   | (1999)             | (1998)   |              |
|   | c Add Amounts from column (e) for lines  | 15       | 16                 |          |              |
|   |  | 17 20    | 21                 |          |              |
|   | d Add Line 27a total   |          | and line 27b total |          |              |
|   | e Public support (line 27c total minus line 27d total)   |          |                    |          | 27c          |
|   | f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).   |          |                    |          | 27d          |
|   | g Public support percentage (line 27e (numerator) divided by line 27f (denominator))   |          |                    |          | 27e          |
|   | h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))   |          |                    |          | 27f          |
|   |  |          |                    |          | 27g %        |
|   |  |          |                    |          | 27h %        |
| <b>28</b> Unusual Grants  | For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.  |          |                    |          |              |

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

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

|            |  | 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?<br>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>32a</b> |     |    |
| <b>b</b>   | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?  | <b>32b</b> |     |    |
| <b>c</b>   | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  | <b>32c</b> |     |    |
| <b>d</b>   | Copies of all material used by the organization or on its behalf to solicit contributions?<br><br>If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )  | <b>32d</b> |     |    |
| <b>33</b>  | Does the organization discriminate by race in any way with respect to  |            |     |    |
| <b>a</b>   | Students' rights or privileges?  | <b>33a</b> |     |    |
| <b>b</b>   | Admissions policies?   | <b>33b</b> |     |    |
| <b>c</b>   | Employment of faculty or administrative staff?   | <b>33c</b> |     |    |
| <b>d</b>   | Scholarships or other financial assistance?  | <b>33d</b> |     |    |
| <b>e</b>   | Educational policies?  | <b>33e</b> |     |    |
| <b>f</b>   | Use of facilities?   | <b>33f</b> |     |    |
| <b>g</b>   | Athletic programs?   | <b>33g</b> |     |    |
| <b>h</b>   | Other extracurricular activities?<br><br>If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )  | <b>33h</b> |     |    |
| <b>34a</b> | Does the organization receive any financial aid or assistance from a governmental agency?  | <b>34a</b> |     |    |
| <b>b</b>   | Has the organization's right to such aid ever been revoked or suspended?<br>If you answered "Yes" to either 34a or b, please explain using an attached statement   | <b>34b</b> |     |    |
| <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   | <b>35</b>  |     |    |

**Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)**  
(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**

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)<br>Affiliated group totals | (b)<br>To be completed<br>for ALL electing<br>organizations |
|--|--------------------------------|---|
| 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-         |                                |   |
| <b>If the amount on line 40 is-</b>  |                                |   |
| Not over \$500,000   |                                |   |
| Over \$500,000 but not over \$1,000,000  |                                |   |
| Over \$1,000,000 but not over \$1,500,000  |                                |   |
| Over \$1,500,000 but not over \$17,000,000                                       |                                |   |
| Over \$17,000,000  |                                |   |
| <b>The lobbying nontaxable amount is-</b>  |                                |   |
| 20% of the amount on line 40   |                                |   |
| \$100,000 plus 15% of the excess over \$500,000                                  |                                |   |
| \$175,000 plus 10% of the excess over \$1,000,000                                | 41                             |   |
| \$225,000 plus 5% of the excess over \$1,500,000                                 |                                |   |
| \$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 )

| Calendar year (or<br>fiscal year beginning in) ▶  | Lobbying Expenditures During 4-Year Averaging Period |             |             |             |              |
|---|--|-------------|-------------|-------------|--------------|
|   | (a)<br>2002  | (b)<br>2001 | (c)<br>2000 | (d)<br>1999 | (e)<br>Total |
| 45 Lobbying nontaxable amount                     |  |             |             |             |              |
| 46 Lobbying ceiling amount (150% of line 45(e))   |  |             |             |             |              |
| 47 Total lobbying expenditures                    |  |             |             |             |              |
| 48 Grassroots nontaxable amount                   |  |             |             |             |              |
| 49 Grassroots ceiling amount (150% of line 48(e)) |  |             |             |             |              |
| 50 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 page 11 of the instr ) **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 page 12 of the instructions )

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

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

- (i) Cash
(ii) Other assets

b Other transactions

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

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

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c. 'No' column contains 'X' for all rows.

Table with 4 columns: (a) Line no, (b) Amount Involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a 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 (X)

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

ABEBRW Abe Brown Ministries, Inc

59-2410601

FYE 12/31/2002

## Federal Statements

### Form 990, Part I, Line 1a - Direct Public Support

| <u>Description</u>  | <u>Cash</u>       | <u>Noncash</u> | <u>Total</u>      |
|---------------------|-------------------|----------------|-------------------|
| CONTRIBUTIONS       | \$ 42,167         | \$             | \$ 42,167         |
| FUNDRAISING EVENTS  | 53,661            |                | 53,661            |
| OTHER CONTRIBUTIONS | 58,500            |                | 58,500            |
| TOTAL               | <u>\$ 154,328</u> | <u>\$ 0</u>    | <u>\$ 154,328</u> |

# Federal Statements

## Schedule A, Part IV-A, Line 26b - Excess Gifts

| <u>Donor Name</u> | <u>Total</u>      | <u>Excess</u>     |
|-------------------|-------------------|-------------------|
|                   | \$ <u>783,074</u> | \$ <u>767,225</u> |
| TOTAL             | \$ <u>783,074</u> | \$ <u>767,225</u> |

Form **4562**

Department of the Treasury  
Internal Revenue Service

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

**2002**

Attachment  
Sequence No **67**

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return **ABE BROWN MINISTRIES, INC.**

Identifying number  
**59-2410601**

Business or activity to which this form relates

## INDIRECT DEPRECIATION

### Part I Election To Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

|    |  |                              |                  |
|----|--|------------------------------|------------------|
| 1  | Maximum amount See page 2 of the instructions for a higher limit for certain businesses  | 1                            | <b>24,000</b>    |
| 2  | Total cost of section 179 property placed in service (see page 2 of the instructions)  | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation  | 3                            | <b>200,000</b>   |
| 4  | Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-   | 4                            |                  |
| 5  | Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately see pg 2 of the instr | 5                            |                  |
| 6  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2001 Form 4562  | 10                           |                  |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)                        | 11                           |                  |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12   | ▶ 13                         |                  |

Note Do not use Part II or Part III below for listed property Instead, use Part V

### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

|    |  |    |               |
|----|--|----|---------------|
| 14 | Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instr) | 14 |               |
| 15 | Property subject to section 168(f)(1) election (see page 4 of the instructions)  | 15 |               |
| 16 | Other depreciation (including ACRS) (see page 4 of the instructions)   | 16 | <b>38,189</b> |

### Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

#### Section A

|    |   |                            |  |
|----|---|----------------------------|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2002  | 17                         |  |
| 18 | If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here | ▶ <input type="checkbox"/> |  |

#### Section B-Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a                            | 3-year property                      |  |                     |                |            |                            |
| b                              | 5-year property                      |  |                     |                |            |                            |
| c                              | 7-year property                      |  |                     |                |            |                            |
| d                              | 10-year property                     |  |                     |                |            |                            |
| e                              | 15-year property                     |  |                     |                |            |                            |
| f                              | 20-year property                     |  |                     |                |            |                            |
| g                              | 25-year property                     |  | 25 yrs              |                | S/L        |                            |
| h                              | Residential rental property          |  | 27 5 yrs            | MM             | S/L        |                            |
| i                              | Nonresidential real property         |  | 39 yrs              | MM             | S/L        |                            |

#### Section C-Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

|     |            |  |        |    |     |  |
|-----|------------|--|--------|----|-----|--|
| 20a | Class life |  |        |    | S/L |  |
| b   | 12-year    |  | 12 yrs |    | S/L |  |
| c   | 40-year    |  | 40 yrs | MM | S/L |  |

### Part IV Summary (see page 6 of the instructions)

|    |  |    |               |
|----|--|----|---------------|
| 21 | Listed property Enter amount from line 28  | 21 |               |
| 22 | Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr | 22 | <b>38,189</b> |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |               |

For Paperwork Reduction Act Notice, see separate instructions

Form **4562** (2002)

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note For any vehicle for which you are using the standard mileage rate or deducting lease expense complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A-Depreciation and Other Information** (Caution See page 8 of the instructions for limits for passenger automobiles)

| 24a Do you have evidence to support the business/investment use claimed?  |                            | Yes                                     | No                      | 24b If "Yes," is the evidence written?                    |                     | Yes                    | No                         |                              |
|---|----------------------------|---|-------------------------|---|---------------------|------------------------|----------------------------|------------------------------|
| (a) Type of prop (list vehicles first)  | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions) |                            |   |                         |   |                     |                        |                            |                              |
|   |                            |   |                         |   |                     |                        |                            | 25                           |
| 26 Property used more than 50% in a qualified business use (see page 7 of the instructions)   |                            |   |                         |   |                     |                        |                            |                              |
| %   |                            |   |                         |   |                     |                        |                            |                              |
| %   |                            |   |                         |   |                     |                        |                            |                              |
| 27 Property used 50% or less in a qualified business use (see page 7 of the instructions)   |                            |   |                         |   |                     |                        |                            |                              |
| %   |                            |   |                         |   |                     |                        |                            |                              |
| S/L-  |                            |   |                         |   |                     |                        |                            |                              |
| %   |                            |   |                         |   |                     |                        |                            |                              |
| S/L-  |                            |   |                         |   |                     |                        |                            |                              |
| 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1   |                            |   |                         |   |                     |                        |                            | 28                           |
| 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1  |                            |   |                         |   |                     |                        |                            | 29                           |

**Section B-Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

| 30 Total business/investment miles driven during the year (do not include commuting miles- see page 2 of the instructions) | (a)       | (b)       | (c)       | (d)       | (e)       | (f)       |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
|  | Vehicle 1 | Vehicle 2 | Vehicle 3 | Vehicle 4 | Vehicle 5 | Vehicle 6 |
| 31 Total commuting miles driven during the year  |           |           |           |           |           |           |
| 32 Total other personal (noncommuting) miles driven  |           |           |           |           |           |           |
| 33 Total miles driven during the year Add lines 30 through 32  |           |           |           |           |           |           |
| 34 Was the vehicle available for personal use during off-duty hours?   | Yes       | No        | Yes       | No        | Yes       | No        |
|  |           |           |           |           |           |           |
| 35 Was the vehicle used primarily by a more than 5% owner or related person?   | Yes       | No        | Yes       | No        | Yes       | No        |
|  |           |           |           |           |           |           |
| 36 Is another vehicle available for personal use?  | Yes       | No        | Yes       | No        | Yes       | No        |
|  |           |           |           |           |           |           |

**Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions)

|   | Yes | No |
|---|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles including commuting, by your employees?   |     |    |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners |     |    |
| 39 Do you treat all use of vehicles by employees as personal use?   |     |    |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?   |     |    |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions)   |     |    |

Note If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

| (a) Description of costs  | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|------------------------------|------------------------|------------------|---------------------------------------|--------------------------------|
| 42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions) |                              |                        |                  |                                       |                                |
|   |                              |                        |                  |                                       |                                |
| 43 Amortization of costs that began before your 2002 tax year                                   |                              |                        |                  |                                       | 43                             |
| 44 Total Add amounts in column (f) See page 9 of the instructions for where to report           |                              |                        |                  |                                       | 44                             |

**Federal Statements**

**Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

| <u>Description</u>       | <u>Total Expenses</u> | <u>Program Service</u> | <u>Mgt &amp; General</u> | <u>Fund-Raising</u> |
|--------------------------|-----------------------|------------------------|--------------------------|---------------------|
|                          | \$                    | \$                     | \$                       | \$                  |
| EXPENSES                 |                       |                        |                          |                     |
| ADVERTISING              | 676                   | 338                    |                          | 338                 |
| CONTRACT LABOR - DRIVERS | 6,486                 | 5,486                  | 1,000                    |                     |
| DUES & SUBSCRIPTIONS     | 3,198                 | 76                     | 3,122                    |                     |
| FACILITY FOOD COSTS      | 7,430                 | 743                    | 2,229                    | 4,458               |
| FINANCIAL ASSISTANCE     | 11,550                | 11,550                 |                          |                     |
| INSURANCE                | 35,560                | 32,842                 | 1,812                    | 906                 |
| MISCELLANEOUS            | 2,162                 | 1,514                  | 432                      | 216                 |
| PEST CONTROL             | 676                   | 419                    | 257                      |                     |
| SERVICE CHARGES          | 3,021                 |                        | 3,021                    |                     |
| UTILITIES                | 12,982                | 10,386                 | 2,596                    |                     |
| ROUNDING                 | 2                     | 2                      |                          |                     |
| <b>TOTAL</b>             | <b>\$ 83,743</b>      | <b>\$ 63,356</b>       | <b>\$ 14,469</b>         | <b>\$ 5,918</b>     |

**Federal Statements**

**Statement 2 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

| <u>Description</u>           | <u>Beginning<br/>of Year</u> | <u>Accum<br/>Deprec</u> | <u>End of<br/>Year</u> | <u>Accum<br/>Deprec</u> |
|------------------------------|------------------------------|-------------------------|------------------------|-------------------------|
| BUILDINGS & IMPROVEMENTS     | \$ 218,327                   | \$ 73,950               | \$ 218,326             | \$ 81,580               |
| VEHICLES                     | 301,889                      | 227,609                 | 301,889                | 257,381                 |
| STAGE EQUIPMENT              | 23,575                       | 23,576                  | 23,896                 | 23,613                  |
| OFFICE EQUIPMENT & FURNITURE | 41,295                       | 40,468                  | 46,525                 | 41,219                  |
| OTHER FURNITURE & EQUIPMENT  | 5,900                        | 5,900                   | 5,900                  | 5,900                   |
| LAND & IMPROVEMENTS          | 37,987                       |                         | 37,987                 |                         |
| TOTAL                        | <u>\$ 628,973</u>            | <u>\$ 371,503</u>       | <u>\$ 634,523</u>      | <u>\$ 409,693</u>       |

**Statement 3 - Form 990, Part IV, Line 58 - Other Assets**

| <u>Description</u>           | <u>Beginning<br/>of Year</u> | <u>End of<br/>Year</u> |
|------------------------------|------------------------------|------------------------|
| PROPERTY HELD FOR INVESTMENT | \$ 6,500                     | \$ 6,500               |
| TOTAL                        | <u>\$ 6,500</u>              | <u>\$ 6,500</u>        |

# Federal Statements

## Statement 4 - Form 990, Part VI, Line 82b - Donated Services

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| VOLUNTEER HOURS    | \$ 16,919     |
| TOTAL              | \$ 16,919     |

## Federal Statements

### Statement 5 - Form 990, Part VIII - Relationship of Activities

| <u>Line No</u> | <u>Description</u>  |
|----------------|---|
| 93B            | A \$10 TO \$20 PER PERSON FEE, DEPENDING ON THE LENGHT OF THE TRIP, IS COLLECTED TO DEFRAY TRANSPORTATION COSTS OF VISITS WHERE FAMILY MEMBERS CAN VISIT THEIR INMATE RELATIVES |
| 93C            | AS A COMMUNITY CHRISTIAN OUTREACH, THE MINISTRY PROVIDES FOR TWO LOCAL CHURCHES TO MEET. REASONABLE RENT IS CHARGED TO DEFRAY EXPENSES.   |

# **ABE BROWN MINISTRIES, INC.**

## **BOARD OF DIRECTORS**

MS JEANETTE BAKER  
Hillsborough Kids, Inc  
101 South Franklin Street, Ste. 201  
Tampa, FL 33602  
225-1105, ext 105 ("JEANETTE")  
226-0661(Fax)  
[jbaker@hillsboroughkids.org](mailto:jbaker@hillsboroughkids.org)

MR. RICK BATEMAN  
2410 SUNSET DRIVE  
TAMPA, FL 33629  
813-253-5368 ("RICK")  
886-8005 (fax)  
[rbateman@aol.com](mailto:rbateman@aol.com)

MR. G. ROBERT BLANCHARD, SR.  
WRB ENTERPRISES  
1414 SWANN AVENUE, STE 201  
TAMPA, FL 33606  
251-3737 ("BOB")  
251-3788 (Fax)

DOYLE E CARLTON, JR  
BOX 385  
WAUCHULA, FL 33873  
1-863-773-4131 ("DOYLE")  
773-3086 (Fax)

MR. JAY FECHTEL  
THE FECHTEL COMPANY  
3036 W BEARSS AVENUE  
TAMPA, FL 33618  
264-7778  
264-7779 (fax)  
[jay@thefechtelcompany.com](mailto:jay@thefechtelcompany.com)

JAMES W GRAY, JR  
4315 BEACH PARK DRIVE  
TAMPA, FL 33609  
289-1011 ("JIM"), 636-9072

MR. EDWARD J KOHRS  
MACFARLANE FERGUSON & MCMULLEN  
POST OFFICE BOX 1531  
TAMPA, FL 33601  
273-4314 ("ED")  
273-4396 (Fax)  
[ejk@macfar.com](mailto:ejk@macfar.com)

DR. MARY J. LINDSEY  
USF CENTER OF EXCELLENCE, INC  
13301 Bruce B Downs Blvd.  
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974-4858 ("MARY")  
974-6115 (Fax)  
[lindsey@fmhu.usf.edu](mailto:lindsey@fmhu.usf.edu)

MR. C A MCINNIS  
TAMPA BAY STEEL CORPORATION  
6901 EAST 6TH AVENUE  
TAMPA, FL 33619  
621-4738 ("BUCKY")  
621-6775 (Fax)  
[buckm@tbscmetals.com](mailto:buckm@tbscmetals.com)

MR. RAYMOND E MURRAY  
5301 W CYPRESS STREET, #202  
TAMPA, FL 33607  
287-1010 ("RAY")  
287-5736 (Fax)  
[seacord@gte.net](mailto:seacord@gte.net)

MR. JOHN H. PIEPER  
EPW INVESTMENT MANAGEMENT, INC  
PARK TOWER-SUITE 2650  
400 NORTH TAMPA STREET  
TAMPA, FL 33602  
(813) 229-2180 ("JOHN")  
223-7646 (fax)  
[johnpieper@epwinc.com](mailto:johnpieper@epwinc.com)

MRS MARSHA G RYDBERG  
THE RYDBERG LAW FIRM  
400 N TAMPA STREET, SUITE 2630  
TAMPA, FL 33602  
221-2800 ("MARSHA")  
221-2420 (Fax)  
[mrydberg@rydberglaw.com](mailto:mrydberg@rydberglaw.com)

PASTOR JEFFERY SINGLETARY  
IDLEWILD BAPTIST CHURCH-CENTRAL  
2923 N. TAMPA STREET  
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226-2923 ("JEFF")  
226-0121 (Fax)  
[jeffery@idlewildcentral.org](mailto:jeffery@idlewildcentral.org) ([sheryl@idlewildcentral.org](mailto:sheryl@idlewildcentral.org))

MR. LIND C VOTH  
10112 LAKE COVE LANE  
TAMPA, FL 33618-4319  
932-0037 ("LIND")  
933-0920 (Fax-home)  
[lvoth1@tampabay.rr.com](mailto:lvoth1@tampabay.rr.com)

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**STAFF**

CHRYSTAL L HAMMOND  
EXECUTIVE ADMINISTRATOR  
\*Revised 8/02ch

# Application for Extension of Time To File an Exempt Organization Return

► 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<br><br>File by the due date for filing your return. See instructions | Name of Exempt Organization<br><b>ABE BROWN MINISTRIES, INC.</b>   | Employer identification number<br><b>59-2410601</b> |
|  | Number, street, and room or suite no. If a PO box, see instructions<br><b>2921 N. 29TH STREET</b>                      |   |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions<br><b>TAMPA, FLORIDA 33605</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, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for

►  calendar year 2002 or

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

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


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

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

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

### 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 Deputy CEO Date 4/30/03

For Paperwork Reduction Act Notice, see Instruction \_\_\_\_\_ Form **8868** (12-2000)

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box  **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

**Part II Additional (not automatic) 3-Month Extension of Time — Must File Original and One Copy.**

|   |   |   |
|---|---|---|
| Type or print<br>File by the extended due date for filing the return See instructions | Name of Exempt Organization<br><b>ABE BROWN MINISTRIES, INC.</b>  | Employer identification number<br><b>59-2410601</b> |
|   | Number, street, and room or suite no. If a P.O. box, see instructions<br><b>POST OFFICE BOX 11453</b>                 | For IRS use only                                    |
|   | City, town or post office, state, and ZIP code For a foreign address, see instructions<br><b>TAMPA, FLORIDA 33680</b> |   |

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

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

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

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

4 I request an additional 3-month extension of time until NOVEMBER 15, 20 03

5 For calendar year 2002, or other tax year beginning \_\_\_\_\_, 20 \_\_\_\_ and ending \_\_\_\_\_, 20 \_\_\_\_

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

7 State in detail why you need the extension AWAITING ADDITIONAL THIRD PARTY INFORMATION NECESSARY FOR A COMPLETE AND ACCURATE RETURN.

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

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_

c Balance Due. Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ \_\_\_\_\_

**Signature and Verification**

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

Signature  Title CPA Date 8/8/03

**Notice to Applicant — To Be Completed by the IRS**

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other \_\_\_\_\_

Director \_\_\_\_\_ By \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above**

|               |  |
|---------------|--|
| Type or print | Name<br><b>RIVERO, GORDIMER &amp; COMPANY, P.A.</b>  |
|               | Number and street (include suite, room, or apt. no.) Or a P.O. box number<br><b>2203 NORTH LOIS AVENUE - SUITE 700</b> |
|               | City or town, province or state, and country (including postal or ZIP code)<br><b>TAMPA, FLORIDA 33607</b>             |