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

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year beginning JANUARY 01 **, 2002, and ending** DECEMBER 31 **, 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: KOREAN COMMUNITY SERVICES, INC.

Number and street (or P O box if mail is not delivered to street address): 4416 W BEVERLY BLVD. Room/suite:

City or town, state or country, and ZIP + 4: Los Angeles CA 90004

D Employer identification number 95-3245254

E Telephone number (714)449-1339

F Acctg 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)**

H & I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions)

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

G Web site ▶ www.kcservices.org

J Organization type (check only one) ▶ ☒ 501(c)(3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

I Enter 4-digit GEN ▶

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**

M Check ▶ ☒ if 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 ▶ 1,514,463

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a			
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	**Total** (add lines 1a through 1c) (cash $ 0 noncash $ 0)			1d	0
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	1,514,463
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	
	5	Dividends and interest from securities			5	
	6a	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	
	8a	Gross amount from sales of assets other than inventory — (A) Securities / (B) Other	8a			
	b	Less cost or other basis & sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	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	
	10a	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	1,514,463
EXPENSES	13	Program services (from line 44, column (B))			13	1,293,309
	14	Management and general (from line 44, column (C))			14	17,100
	15	Fundraising (from line 44, column (D))			15	
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	1,310,409
NET ASSETS	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	204,054
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	-73,904
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	130,150

SCANNED OCT 17 '03

P 2

For Paperwork Reduction Act Notice, see the separate Instructions Form **990** (2002)

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 Specific Instructions)

Do not include amounts reported on line 6b, 8b, 9b 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ noncash $)	22				
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	12,000		12,000	
26 Other salaries and wages	26	630,502	630,502		
27 Pension plan contributions	27				
28 Other employee benefits	28	298	298		
29 Payroll taxes	29	208,717	208,717		
30 Professional fundraising fees	30				
31 Accounting fees	31	19,712	14,612	5,100	
32 Legal fees	32	20,894	20,894		
33 Supplies	33	37,538	37,538		
34 Telephone	34	17,715	17,715		
35 Postage and shipping	35	3,699	3,699		
36 Occupancy	36	105,913	105,913		
37 Equipment rental and maintenance	37	2,037	2,037		
38 Printing and publications	38	3,840	3,840		
39 Travel	39	13,365	13,365		
40 Conferences, conventions, and meetings	40	8,184	8,184		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule) #1	42	12,990	12,990		
43 Other expenses not covered above (itemize) a Auto expen	43a	23,357	23,357		
b Bank charge	43b	5,668	5,668		
c County fee	43c	77,384	77,384		
d Dues and subscription	43d	120	120		
e See attachment 6	43e	106,476	106,476		
44 **Total functional expenses** (add lines 22 through 43) **Organizations completing columns (B)-(D), carry these totals to lines 13-15**	44	1,310,409	1,293,309	17,100	0

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)** 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 Specific Instructions)

What is the organization's primary exempt purpose? ▶ COMMUNITY CHEST FOR EDUCATION

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) & (4) orgs, & 4947(a)(1) trusts, but optional for others)
a FODUI-EDUCATION AND COUNSELING OF THE FIRST TIME OFFENDER DRIVING UNDER THE INFLUENCE (Grants and allocations $)	96,173
b OC DDP FUND-ALCOHOL AND DRUG ABUSE EDUCATION AND COUNSELING (Grants and allocations $)	627,445
c PC1000 PROGRAM-DRUG DIVERSION PROGRAM (Grants and allocations $)	79,283
d BAT-BATTERER TREATMENT PROGRAM CAT-CHILD ABUSERS TREATMENT PROGRAM PROP 36, PC1210 AND OTHER MISC. PROGRAMS (Grants and allocations $)	490,408
e Other program services (attach schedule) (Grants and allocations $)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	1,293,309

Part IV Balance Sheets (See Specific Instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
ASSETS 45 Cash -- non-interest-bearing			21,982	45	25,536
46 Savings and temporary cash investments				46	
47a Accounts receivable	47a	107,750			
b Less: allowance for doubtful accounts	47b		81,175	47c	107,750
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			4,920	53	5,756
54 Investments -- securities (attach schedule) ▶ ☐ Cost ☐ FMV				54	
55a Investments -- land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments -- other (attach schedule)				56	
57a Land, buildings, and equipment: basis #2	57a	157,496			
b Less: accumulated depreciation (attach schedule)	57b	71,318	28,880	57c	86,178
58 Other assets (describe ▶)			12,612	58	12,612
59 **Total assets** (add lines 45 through 58) (must equal line 74)			149,569	59	237,832
LIABILITIES 60 Accounts payable and accrued expenses			78,851	60	63,060
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) #3				64a	
b Mortgages and other notes payable (attach schedule) #4			144,622	64b	44,622
65 Other liabilities (describe ▶)				65	
66 **Total liabilities** (add lines 60 through 65)			223,473	66	107,682
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			-73,904	67	130,150
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				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21)			-73,904	73	130,150
74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			149,569	74	237,832

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 Specific Instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶	a	1,514,463
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services & 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	1,514,463
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	1,514,463

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

a	Total expenses and losses per audited financial statements ▶	a	1,310,409
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services & 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	1,310,409
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	1,310,409

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred comp	(E) Expense account and other allowances
REV. MATTHEW Y. AHN 10555 BEL AIR DR	CHAIRMAN 20	12000		
HEE WOO NAM 1106 3/4 KINGSLEY DR.	SECRETARY 1	0		
JANG HEE CHO 1912 CHANTILLY LANE	C.F.O 2	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 Specific Instructions

Part VI Other Information (See Specific Instructions)

		Line	Yes	No
76	Did organization engage in any activity not previously reported to IRS? If "Yes," attach 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
78a	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?	78b		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		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?	80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt or ☐ nonexempt			
81a	Enter direct or indirect political expenditures See line 81 instructions — 81a N/A			
b	Did the organization file **Form 1120-POL** for this year?	81b		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?	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 N/A			
83a	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
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		X
85	501(c)(4), (5), or (6) organizations **a** Were substantially all dues nondeductible by members?	85a		X
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b		X
	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 on line 85f?	85g		X
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		X
86	501(c)(7) orgs 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) orgs 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
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ N/A , section 4912 ▶ N/A , section 4955 ▶ N/A			
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ N/A			

90a List the states with which a copy of this return is filed ▶ CALIFORNIA

b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b N/A

91 The books are in care of ▶ JUNG HOON OH, CPA Telephone no ▶ (213) 382-6062

Located at ▶ 3460 WILSHIRE BLVD.#1114, LOS ANGELES ZIP + 4 ▶ 90010

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.)

Note: Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(E)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93 Program service revenue					
a FODUI					95,574
b OC DDP					622,813
c PC-1000					104,221
d BAT					98,398
e CAT, SAC & OTHER					435,337
f Medicare/Medicaid payments					
g Fees & contracts from govt agencies					158,120
94 Membership dues & assessments					
95 Interest on savings and temporary cash investments					
96 Dividends & 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/(loss) from sales of inventory					
103 Other revenue **a**					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	1,514,463

105 Total (add line 104, columns (B), (D), and (E)) ▶ 1,514,463

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.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a-g	THE PURPOSE OF KOREAN COMMUNITY SERVICE, INC ARE TO PROVIDE
	DIVERSIFIED HUMAN WELFARE, EDUCATIONAL AND CHARITABLE SERVICES TO
	PEOPLE RESIDING AND WORKING IN SOUTHERN CALIFORNIA.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership int	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific 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.

[redacted]

CEO Date 8/7/03

Date Check if Preparer's SSN or PTIN

[redacted]

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

2002

Name of the organization: KOREAN COMMUNITY SERVICES, INC.

Employer identification number: 95-3245254

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**
(See 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 empl benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶	1			

Part II **Compensation of the Five Highest Paid Independent Contractors for Professional Services**
(See 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 ▶ 1		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ. **Schedule A (Form 990 or 990-EZ) 2002**

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Part III Statements About Activities (See the Instructions)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ **(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)			
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 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 the instructions)

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

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

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

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

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants and contributions received (Do not include unusual grants See line 28)				1,100	1,100
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	1,319,738	1,200,602	977,104	786,337	4,283,781
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					
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	1,319,738	1,200,602	977,104	787,437	4,284,881
24 Line 23 minus line 17				1,100	1,100
25 Enter 1% of line 23	13,197	12,006	9,771	7,874	

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 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** 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

(2001) ______ (2000) ______ (1999) ______ (1998) ______

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) **Do not file this list with your return** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2001) ______ (2000) ______ (1999) ______ (1998) ______

c Add Amounts from column (e) for lines 15 1,100 16 ______ 17 4,283,781 20 ______ 21 ______ ▶ **27c** 4,284,881

d Add Line 27a total ______ and line 27b total ______ ▶ **27d**

e Public support (line 27c total minus line 27d total) ▶ **27e** 4,284,881

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f** 4,284,881

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** 100.00 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** %

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 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 the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV) PAGE N/A

			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)			
34a	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? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
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 the instructions.)

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing 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 --	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0	0
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0	0

If the amount on line 40 is --	The lobbying nontaxable amount is --
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

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.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) 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 the instructions.)

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.)			

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 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

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
SECTION N/A		

Attachment 6: page 1 - 990 Page 2, Part II, Line 43

Schedule of Other Expenses

Open to Public Inspection	For calendar year 2002 or tax period beginning 01-01 , and ending 12-31-2002

Name of Organization	Employer Identification Number
KOREAN COMMUNITY SERVICES, INC	95-3245254

Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
Education	2,549	2,549		
Insurance	41,666	41,666		
Licenses	660	660		
Office expense	7,744	7,744		
Outside service	12,398	12,398		
Drug testing	7,447	7,447		
Repair and maintenance	2,031	2,031		
State fee	12,853	12,853		
Training	611	611		
Utilities	18,517	18,517		
Page Total	106,476	106,476		
TOTAL	106,476	106,476		

Attachment 3 page 1 - 990 Page 3, Part IV, line 58

Schedule of Other Assets

Open to Public Inspection	For calendar year 2002 or tax period beginning 01-01 , and ending 12-31-2002	
Name of Organization KOREAN COMMUNITY SERVICES, INC.		Employer Identification Number 95-3245254

Description	End of Year Book Value	End of Year FMV (Form 990-PF Only)
SECURITY DEPOSITS	12,612	
Page Totals	12,612	
Totals	12,612	

67

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

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

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

Type or print	Name of Exempt Organization	Employer identification number
File by the extended due date for filing the return See instructions	KOREAN COMMUNITY SERVICES, INC.	95-3245254
	Number, street, and room or suite no If a P O box, see instructions 4416 W. BEVERLY BLVD	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see inst Los Angeles CA 90004	

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 11-15, 2003

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 ADDITIONAL TIME IS NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN SOME TAX DOCUMENTS SUCHA S FORM 1099S AND BANK RECORDS ARE NOT AVAILABLE

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 $ 0

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 $ 0

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 $ 0

Signature and Verification

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

Signature ▶ [signature] Title ▶ CPA Date ▶ 8-14-03

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 da[te] ... date of the organization's return (including any prior extensions) This grace period is considered to be a valid exte[nsion] ... 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 reque[st] 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 extensio[n was]...

☐ Other ______

EXTENSION APPROVE[D]
AUG 25 2003
LINDA WEISKOPF, FIELD DIRECT[OR]
SUBMISSION PROCESSING, OGD[EN]

______ By ______ ______
Director 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 JUNG HOON OH, CPA
	Number and street (include suite, room, or apt no) Or a P O box number 3460 WILSHIRE BLVD STE 1114
	City or town, province or state, and country (including postal or ZIP code) Los Angeles CA 90010