

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 2005 calendar year, or tax year beginning JANUARY 01, 2005, and ending DECEMBER 31, 2005

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

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

D Employer identification number: 95-3245254
E Telephone number: (714) 527-6561
F Acctg. method: [] Cash [X] Accrual [] Other (specify) ▶

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

G Website: www.kcservices.org

J Organization type (check only one) [X] 501(c)(3) [] 4947(a)(1) or [] 527

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

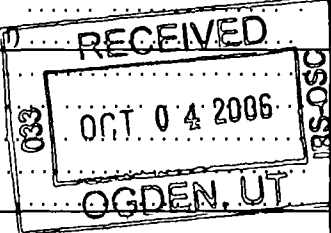
H & I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? [] Yes [X] No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? (If "No," attach a list See instructions) [] Yes [] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No
I Group Exemption Number ▶

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,962,419

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

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

Table with 21 rows and multiple columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 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 & 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 income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.



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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, ck. here <input type="checkbox"/>	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				
26	Other salaries and wages	26	1,037,582	1,037,582		
27	Pension plan contributions	27				
28	Other employee benefits	28	66,345	66,345		
29	Payroll taxes	29	101,891	101,891		
30	Professional fundraising fees	30				
31	Accounting fees	31	4,800		4,800	
32	Legal fees	32	4,770		4,770	
33	Supplies	33	74,967	42,724	32,243	
34	Telephone	34	22,577	22,577		
35	Postage and shipping	35	4,458	4,458		
36	Occupancy	36	169,480	169,480		
37	Equipment rental and maintenance	37	5,337	5,337		
38	Printing and publications	38	2,216	2,216		
39	Travel	39	10,770	10,770		
40	Conferences, conventions, and meetings	40	8,124	8,124		
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule) . . #.1	42	21,624	21,624		
43	Other expenses not covered above (itemize):					
a	See attachment #2	43a	318,379	318,379		
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	1,853,320	1,811,507	41,813	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) 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 the instructions.)

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.

What is the organization's primary exempt purpose? ▶ See attachment #3	Program Service Expenses
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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a See attachment #4 	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	113,193
b 	
(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	158,346
c 	
(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	151,592
d 	
(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	466,804
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ <input type="checkbox"/>	921,572
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	1,811,507

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
A S S E T S	45 Cash -- non-interest-bearing	391,555	45	423,425
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	188,530		
	b Less: allowance for doubtful accounts		47c	188,530
	48a Pledges receivable			
	b Less allowance for doubtful accounts		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)			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	5,406	53	19,012
	54 Investments -- securities (attach schedule)	<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 #5	212,102			
b Less accumulated depreciation (attach schedule)	134,263	57c	77,839	
58 Other assets (describe <input type="checkbox"/> See attachment #6)	12,612	58	19,612	
59 Total assets (must equal line 74). Add lines 45 through 58	610,010	59	728,418	
L I A B I L I T I E S	60 Accounts payable and accrued expenses	44,567	60	53,876
	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 <input type="checkbox"/>)		65	
66 Total liabilities. Add lines 60 through 65	44,567	66	53,876	
N E T A S S E T S O R S	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	565,443	67	674,542
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	565,443	73	674,542
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	610,010	74	728,418	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	1,962,419
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,962,419
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	1,962,419

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

a	Total expenses and losses per audited financial statements	a	1,853,320
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,853,320
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	1,853,320

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
See attachment #7				

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued) Yes No

<p>75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ <u>8</u></p> <p>b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)</p> <p>c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?</p> <p>Note. Related organizations include section 509(a)(3) supporting organizations</p> <p>If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization</p> <p>d Does the organization have a written conflict of interest policy?</p>	75b	X
75c	X	
75d		X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information (See the instructions.) Yes No

<p>76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity</p> <p>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.</p> <p>78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .</p> <p>b If "Yes," has it filed a tax return on Form 990-T for this year?</p> <p>79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .</p> <p>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?</p> <p>b If "Yes," enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt</p> <p>81a Enter direct and indirect political expenditures. (See line 81 instructions) 81a <u>N/A</u></p> <p>b Did the organization file Form 1120-POL for this year?</p>	76	X
77	X	
78a		X
78b		X
79		X
80a		X
81a		
81b		X

Part VI Other Information (continued)		Yes	No
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.)		
	82b N/A		
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?		X
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?		X
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
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		X
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 ▶ CA		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	90b	39
91a	The books are in care of ▶ See attachment #8 Telephone no. ▶ Located at ▶ ZIP + 4 ▶		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	X
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 the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Excl. code	(D) Amount	
Note: Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a See attachment #9					1,938,531
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	1,775	
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))		0		1,775	1,938,531
105 Total (add line 104, columns (B), (D), and (E))					1,940,306

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 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).
▼	See attachment #10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the 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 the instructions.)

(a) Did organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *Matthew Ahn* Date: *9/28/06*

Rev. Matthew Ahn President

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: *9/26/06* Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): *P00259128*

Firm's name (or yours if self-employed): *JUNG HOON OH, CPA* EIN: *95-4657113*

address, and ZIP + 4: *3470 WILSHIRE BLVD STE 1034 Los Angeles CA 90010* Phone no.: *213-382-6062*

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 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

2005

Department of the Treasury
Internal Revenue Service

Supplementary Information — (See separate instructions.)

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

Name of the organization
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
See attachment #11				
Total number of other employees paid over \$50,000 ▶		2		

Part II-A 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 ▶		0

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See instructions.)

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ. Schedule A (Form 990 or 990-EZ) 2005

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.)		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?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e	Transfer of any part of its income or assets?		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
b	Do you have a section 403(b) annuity plan for your employees?		X
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).
Check the box that describes the type of supporting organization: ▶ Type 1 Type 2 Type 3

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

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

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	45,157	19,399			64,556
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	1,793,071	1,713,731	1,514,463	1,319,738	6,341,003
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	5,128	1,802			6,930
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	1,843,356	1,734,932	1,514,463	1,319,738	6,412,489
24 Line 23 minus line 17	50,285	21,201			71,486
25 Enter 1% of line 23	18,434	17,349	15,145	13,197	

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 2001 through 2004 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:

(2004) _____ (2003) _____ (2002) _____ (2001) _____

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 11b, 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.

(2004) _____ (2003) _____ (2002) _____ (2001) _____

c Add: Amounts from column (e) for lines: 15 _____ 64,556 16 _____ 17 _____ 6,341,003 20 _____ 21 _____	27c	6,405,559
d Add: Line 27a total _____ and line 27b total	27d	
e Public support (line 27c total minus line 27d total)	27e	6,405,559
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27f	6,412,489
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	99.89%
h Investment Income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	0.11%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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) 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?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		

32 Does the organization maintain the following.		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		

33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		

34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b, please explain using an attached statement.		

35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See 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.

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

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(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.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

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?

- a** Transfers from the reporting organization to a noncharitable exempt organization of:
 - (I) Cash
 - (II) Other assets
- b** Other transactions
 - (I) Sales or exchanges of assets with a noncharitable exempt organization
 - (II) Purchases of assets from a noncharitable exempt organization
 - (III) Rental of facilities, equipment, or other assets
 - (IV) Reimbursement arrangements
 - (V) Loans or loan guarantees
 - (VI) Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(I)		X
a(II)		X
b(I)		X
b(II)		X
b(III)		X
b(IV)		X
b(V)		X
b(VI)		X
c		X

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

SCHEDULE OF DEPRECIATION AND DEPLETION

Attachment 1: page 1 - 990 Page 2, Part II, Line 42

Open to Public

For Calendar year 2005, or tax year period beginning 01-01-2005 and ending 12-31-2005

Inspection

Name of Organization

KOREAN COMMUNITY SERVICES, INC.

Employer Identification Number

95-3245254

Description of Property	Date Acquired	Cost or Other Basis	Prior Year Depreciation	Method of Computation	Rate (%) or Life (Years)	Depreciation This Year
FURNITURE FIXTURE & EQUIPMENT		212,102	112,639			21,624
Total		212,102	112,639			21,624

SCHEDULE OF OTHER EXPENSES

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

Open to Public

Inspection

For calendar year 2005 or tax period beginning 01-01-2005, and ending 12-31-2005.

Name of Organization

KOREAN COMMUNITY SERVICES, INC.

Employer Identification Number

95-3245254

Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
DRUG TESTING	7,469	7,469		
PROFESSIONAL FEES	26,805	26,805		
AUTO EXPENSES	19,529	19,529		
BANK SERVICE CHARGE	8,892	8,892		
COUNTY FEES	104,322	104,322		
DUES AND SUBSCRIPTIONS	1,847	1,847		
EDUCATION AND TRAINING	44,107	44,107		
INSURANCE	14,977	14,977		
LICENSE AND PERMITS	104	104		
OUTSIDE SERVICES	11,093	11,093		
REFUND	4,816	4,816		
REPAIRS AND MAINTENANCE	34,919	34,919		
STATE FEES	13,980	13,980		
UTILITIES	25,519	25,519		
Total	318,379	318,379		

PRIMARY EXEMPT PURPOSE

Attachment 3: page 1 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01 , and ending 12-31-2005.
Name of Organization KOREAN COMMUNITY SERVICES, INC.	Employer Identification Number 95-3245254

Primary Purpose

KC SERVICES INC PROMOTES PROJECTS ADN PROGRAMS THAT PROVIDE CULTURALLY AND PROFESSIONALLY COMPETENT SERVICES TO POPULATIONS IN NEED. KCS BELIEVES THAT HEALTHIER INDIVIDUALS AND COMMUNITIES RESULT FROM A COMBINATION OF OUTREACH, TREATMENT, AND PREVENTION EFFORTS. AS SUCH, THE GOAL OF KCS IS TO ENABLE AND MANAGE PROGRAMS AND PROJECTS THAT PROVIDE EDUCATION COUNSELING, INFORMATION, RESOURCES AND TECHNICAL ASSISTANCE IN A QUALITY, YET COST-EFFECTIVE MANNER.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: page 1 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending
----------------------------------	---

Name of Organization KOREAN COMMUNITY SERVICES, INC.	Employer Identification Number 95-3245254
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Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	113,193
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Exempt Purpose Achievements

FODUI - FIRST OFFENDER DRIVING UNDER THE INFLUENCE COUNSELING AND EDUCATION OF FODUI

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: page 2 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending
----------------------------------	---

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

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	158,346
Exempt Purpose Achievements			

O.C. DDP FUND - ALCOHOL AND DRUG ABUSE EDUCATION AND COUNSELING

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: page 3 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending
----------------------------------	---

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

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	151,592
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Exempt Purpose Achievements

PC 1000 - DRUG DIVERSION COUNSELING PROGRAM

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: page 4 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending
----------------------------------	---

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

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	466,804
Exempt Purpose Achievements			

PC 1210 - SUBSTANCE ABUSE CRIME PREVENTION ACT PROGRAM

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: page 5 - 990 Page 3, Part III

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending
----------------------------------	---

Name of Organization KOREAN COMMUNITY SERVICES, INC.	Employer Identification Number 95-3245254
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Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	921,572
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Exempt Purpose Achievements

BAT-BATTERER TREATMENT PROGRAM CAT-CHILD ABUSERS TREATMENT PROGRAM TRAFFIC SAFETY, TOBACCO PREVENTION, CITIZENSHIP CLASSES & OTHER

SCHEDULE OF LAND, BUILDINGS & EQUIPMENT

Attachment 5: page 1 - 990 Page 4, Part IV, Line 57

Open to Public Inspection

For Calendar year 2005, or tax year period beginning 01-01-2005 and ending 12-31-2005.

Name of Organization

KOREAN COMMUNITY SERVICES, INC.

Employer Identification Number

95-3245254

Category or Description of Property	Cost or Other Basis	Accumulated Depreciation	End of Year Book Value	Ending FML (990-PF Only)
FF&E	212,102	134,263	77,839	
Total	212,102	134,263	77,839	

SCHEDULE OF OTHER ASSETS

Attachment 6: page 1 - 990 Page 4, Part IV, Line 58

Not Open to Pub

Inspection

For calendar year 2005 or tax period beginning 01-01-2005, and ending 12-31-2005.

Name of Organization

KOREAN COMMUNITY SERVICES, INC.

Employer Identification Number

95-3245254

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
SECURITY DEPOSITS	12,612	19,612	
Totals	12,612	19,612	

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 7: page 1 - 990 Page 5, Part V-A

Open to Public Inspection For calendar year 2005 or tax period beginning 01-01-2005, and ending 12-31-2005.

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

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (if not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
REV. MATTHEW Y. AHN 10555 BEL AIR DRIVE CHERRY VALLEY, CA 92223	PRESIDENT 5.00	0	0	0
HEE WOO NAM 1106 3/4 KINGSLEY DR Los Angeles, CA 90006	SECRETARY 1.00	0	0	0
JANG HEE CHO 1912 CHANTILLY LANE Fullerton, CA 92833	C.F.O. 1.00	0	0	0

BOOKS ARE IN CARE OF

Attachment 8 - 990 Page 7, Part VI, Line 91a

For calendar year 2005 or tax period beginning 01-01, and ending 12-31-2005.

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

Part VI - Line 91a

Individual Name or Business Name: JUNG HOON OH, CPA

Street Address: 3470 WILSHIRE BLVD.#1034, LOS ANGEL

U.S. Address: Zip code 90010 City State

Foreign Address: City Province or State Country Postal code Phone Number (213) 382-6062

**SCHEDULE OF RELATIONSHIP OF ACTIVITIES
TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES**

Attachment 10: page 1 990 Page 8, Part VIII

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending 12-31-2005.
Name of Organization	Employer Identification Number
KOREAN COMMUNITY SERVICES, INC.	95-3245254

Line Number	Briefly describe how the activity reported in column (E) of Part VII specifically contributed to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a-g	The purpose of K.C.Services, Inc. is tp provide diversifiedThe purpose of K.C. Services, Inc. is to provide diversified human welfare, educational and charitable services to people residing and working in southern California

COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

Attachment 11: page 1 Schedule A Page 1, Part I

Open to Public Inspection	For calendar year 2005 or tax period beginning 01-01-2005, and ending 12-31-2005.		
Name of 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

(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
ELLEN AHN 1912 CHANTILLY LANE Fullerton, CA 92833	C.O.O. 40.00	85,500	0	0
KAY AHN	DIRECTOR 40.00	80,500	0	0