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 period beginning 07/01, 2002 and ending 06/30, 2003

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

CREATION ILLUSTRATED MINISTRIES, INC.
P O BOX 7955

AUBURN, CA 95604-7955

D Employer identification number 68-0335446

E Telephone number

F Accounting method [X] Cash [ ] Accrual
Other ▶

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

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? [ ] Yes [X] No

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

H(c) Are all affiliates included? [ ] Yes [ ] No
(If "No," attach a list See inst)

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Enter 4-digit GEN ▶

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

G Web site ▶

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

K Check here ▶ [ ] if the organization s gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data **Some states require a complete return**

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 307,582.

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

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	109,715.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d **Total** (add lines 1a through 1c) (cash $ 109,715. noncash $)			1d	109,715.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	197,700.
	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 sale of assets other than inventory — (A) Securities: ; (B) Other:	8a			
	b Less cost or other basis and sales expenses — (A): ; (B):	8b			
	c Gain or (loss) (attach schedule) — (A): ; (B):	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	167.
	12 **Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	307,582.
Expenses	13 Program services (from line 44, column (B))			13	229,957.
	14 Management and general (from line 44, column (C))			14	55,407.
	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	285,364.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	22,218.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	<66,079.>
	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	<43,861.>

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

14

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (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	27,000.		27,000.	
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	2,389.		2,389.	
30 Professional fundraising fees	30				
31 Accounting fees	31	5,345.		5,345.	
32 Legal fees	32	3,419.	3,419.		
33 Supplies	33	2,618.	2,618.		
34 Telephone	34	3,765.	3,765.		
35 Postage and shipping	35	44,986.	44,986.		
36 Occupancy	36	6,750.		6,750.	
37 Equipment rental and maintenance	37				
38 Printing and publications	38	102,424.	102,424.		
39 Travel	39	1,445.	1,445.		
40 Conferences, conventions, and meetings	40	990.	990.		
41 Interest	41	6,463.	6,463.		
42 Depreciation depletion etc (att sch)	42	15.	15.		
43 Other expenses not covered above (itemize) a	43a				
b SEE SCHEDULE 6	43b	77,755.	63,832.	13,923.	
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	285,364.	229,957.	55,407.	

Joint Costs Check ▶ ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ ______, (ii) the amount allocated to Program services $ ______, (iii) the amount allocated to Management and general $ ______, and (iv) the amount allocated to Fundraising $ ______

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

What is the organization s primary exempt purpose? ▶ SEE SCHEDULE 3

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

	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a QUARTERLY PUBLICATION OF A RELIGIOUS MAGAZINE TO PROMOTE CHRISTIAN VIEWS AND BELIEFS ON CREATION (Grants and allocations $)	229,957.
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	229,957.

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

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only			(A) Beginning of year		(B) End of year
Assets 45	Cash - non-interest-bearing			3,518.	45	4,679.
46	Savings and temporary cash investments				46	
47a	Accounts receivable	47a				
b	Less allowance for doubtful accounts	47b			47c	
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				53	
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	57a	4,142.			
b	Less accumulated depreciation (attach schedule)	57b	4,117.	40.	57c	25.
58	Other assets (describe ▶)				58	
59	**Total assets** (add lines 45 through 58) (must equal line 74)			3,558.	59	4,704.
Liabilities 60	Accounts payable and accrued expenses				60	
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)			55,196.	64b	41,196.
65	Other liabilities (describe ▶ SEE SCHEDULE 12)			14,441.	65	7,369.
66	**Total liabilities** (add lines 60 through 65)			69,637.	66	48,565.
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here** ▶ [X] and complete lines 67 through 69 and lines 73 and 74					
67	Unrestricted			<71,569.>	67	<51,092.>
68	Temporarily restricted			5,490.	68	7,231.
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, and column (B) **must** equal line 21)			<66,079.>	73	<43,861.>
74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			3,558.	74	4,704.

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

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

a	Total revenue, gains, and other support per audited financial statements ▶	a	307,582.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	307,582.
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	307,582.

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

a	Total expenses and losses per audited financial statements ▶	a	285,364.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	285,364.
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	285,364.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE SCHEDULE 2				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No
If "Yes," attach schedule - see page 26 of the instructions.

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

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b		
79	Was there a liquidation, dissolution, termination or substantial contraction during the year? If "Yes" attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ N/A and check whether it is ☐ exempt or ☐ nonexempt			
81 a	Enter direct or indirect political expenditures See line 81 instructions 81a			
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III) N/A 82b			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b		
85	501(c)(4), (5), or (6) organizations - a Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A	85b		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
c	Dues, assessments, and similar amounts from members N/A 85c			
d	Section 162(e) lobbying and political expenditures N/A 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices N/A 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) N/A 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	501(c)(7) organizations - Enter a Initiation fees and capital contributions included on line 12 N/A 86a			
b	Gross receipts, included in line 12, for public use of club facilities N/A 86b			
87	501(c)(12) orgs - Enter a Gross income from members or shareholders N/A 87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) N/A 87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations - Enter Amount of tax imposed on the organization during the year under section 4911 ▶ ______, section 4912 ▶ ______, section 4955 ▶ ______			
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 ▶			
d	Enter Amount of tax on line 89c above, reimbursed by the organization ▶			
90 a	List the states with which a copy of this return is filed ▶			
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b		

91 The books are in care of ▶ THOMAS M. ISH Telephone no ▶ (530)269-1424

Located at ▶ 25037 ORO VALLEY ROAD ZIP + 4 ▶ 95602

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 N\A ▶ 92

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

Note Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a SEE SCHEDULE 4					197,700.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
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 SEE SCHEDULE 5		167.			
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		167.			197,700.

105 Total (add line 104, columns (B), (D), and (E)) ▶ 197,867.

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

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

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	A- PROMOTE CHRISTIAN VIEWS & BELIEFS THRU RELIGIOUS MAGAZINE
	B- RELATED RELIGIOUS MATERIAL ON CHRISTIAN CREATION
	C- SALES OF ADVERTISMENT IN MAGAZINE
96	MISC. REFUNDS/REIMBURSEMENTS ON PROGRAM OPERATING EXPENSES

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

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

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

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

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

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

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, [redacted] all information of which preparer has any knowledge

[redacted]

Date 11/11/03

[redacted] resident

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: CREATION ILLUSTRATED MINISTRIES, INC.

Employer identification number: 68-0335446

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶				

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

(See page 2 of the 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 ▶		

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

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ **(Must equal amount on line 38,** Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is Yes, attach a detailed statement explaining the transactions)			
a	Sales, exchange, or leasing of property? SEE SCHEDULE 7	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)? SEE SCHEDULE 8	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?	4a		X
	Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify to receive payments			

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

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

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11 a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11 b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 [X] An organization that nornally receives **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

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

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

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

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

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	52154.	60406.	45184.	37358.	195102.
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	179961.	235901.	224402.	223719.	863983.
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	SEE SCHEDULE 9 266.	231.	1431.	1966.	3894.
23 Total of lines 15 through 22	232381.	296538.	271017.	263043.	1062979.
24 Line 23 minus line 17	52420.	60637.	46615.	39324.	198996.
25 Enter 1% of line 23	2324.	2965.	2710.	2630.	

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 N/A ▶ 26a

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

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 ______ 19 ______ 22 ______ 26b ______ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f %

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 record 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 SEE SCHEDULE 10

(2001) (2000) (1999) 21,500. (1998) 15,686.

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 SEE SCHEDULE 11

(2001) 7,717. (2000) 43,090. (1999) 34,645. (1998) 46,471.

c Add Amounts from column (e) for lines 15 195,102. 16 ______ 17 863,983. 20 ______ 21 ______ ▶ 27c 1,059,085.

d Add Line 27a total 37,186. and line 27b total 131,923. ▶ 27d 169,109.

e Public support (line 27c total minus line 27d total) ▶ 27e 889,976.

f Total support for section 509(a)(2) test Enter amount on line 23, column (e) ▶ 27f 1,062,979.

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g .8372 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h .0000 %

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 page 7 of the instructions)

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

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?	N/A	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?	N/A	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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	N/A	31		
32	Does the organization maintain the following	N/A			
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? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		32d		
33	Does the organization discriminate by race in any way with respect to	N/A			
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? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	N/A	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	N/A	35		

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

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

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		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

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 on page 11 of the instructions)

	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 page 11 of 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		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
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 page 12 of the instructions)

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

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

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

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

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule

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

Federal Attachments 2002

Name(s) as shown on return	Identification Number
CREATION ILLUSTRATED MINISTRIES, INC.	68-0335446

FORM 990 SCHEDULE A PART IV - SUPPORT SCHEDULE — SCHEDULE 9

OTHER INCOME	(A) 2001	(B) 2000	(C) 1999	(D) 1998
MISC. REFUNDS/REIMBURSEMENTS	266.	231.	1431.	1966.
TOTAL TO LINE 22	266.	231.	1431.	1966.

FORM 990 SCHEDULE A, PART IV - DISQUALIFIED PERSONS — SCHEDULE 10

NAME OF CONTRIBUTOR	2001	2000	1999	1998
TOTALS TO LINE 27(A)	0	0	21,500	15,686

FORM 990 SCHEDULE A, PART IV - NON-DISQUALIFIED PERSONS — SCHEDULE 11

(NOT OPEN TO PUBLIC INSPECTION)

NAME OF CONTRIBUTOR	2001	2000	1999	1998
TOTALS TO LINE 27(B)	7,717	43,090	34,645	46,471

FORM 990 PART IV - OTHER LIABILITIES — SCHEDULE 12

OTHER LIABILITIES	END OF YR
CREDIT CARD PAYABLE	6628.
PAYROLL TAXES WITHHELD	620.
SALES TAX PAYABLE	121.
TOTAL TO FORM 990 PART IV, LINE 65	7369.

Federal Attachments 2002

Name(s) as shown on return	Identification Number
CREATION ILLUSTRATED MINISTRIES, INC.	68-0335446

FORM 4562 - DEPRECIATION ATTACHMENT SCHEDULE 1

DESCRIPTION	DATE	COST	ADJUST.	METH	LIFE	PRIOR	DEDUCTION
APPLE COMPUTER	10/20/95	2221	0	200HY	5.0	2221	0
RAM AND DISK	11/15/95	1326	0	200HY	5.0	1326	0
COMPUTER EQUIPMENT	11/14/95	466	0	200HY	5.0	466	0
900MHZ PHONE	11/04/98	129	0	200HY	5.0	89	15
TOTAL TO FORM 990		4142	0			4102	15

Federal Attachments 2002

Name(s) as shown on return	Identification Number
CREATION ILLUSTRATED MINISTRIES, INC.	68-0335446

FORM 990 PART V - OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES SCHEDULE 2

NAME AND ADDRESS	TITLE	HRS/WEEK
THOMAS M. ISH P O BOX 7955 AUBURN, CA 95604-7955	PRESIDENT	40

COMPENSATION	CONTRIBS TO BENEFT PLANS	EXPENSE ACCT & OTH ALLOWS
15,000	0	6,706

NAME AND ADDRESS	TITLE	HRS/WEEK
JENNIFER L. ISH P O BOX 7955 AUBURN, CA 95604-7955	SECRETARY	40

COMPENSATION	CONTRIBS TO BENEFT PLANS	EXPENSE ACCT & OTH ALLOWS
12,000	0	0

NAME AND ADDRESS	TITLE	HRS/WEEK
DAVID SMITH 2360 SECRET RAVINE ROAD COOL, CA 95614	DIRECTOR	1

COMPENSATION	CONTRIBS TO BENEFT PLANS	EXPENSE ACCT & OTH ALLOWS
0	0	0

NAME AND ADDRESS	TITLE	HRS/WEEK
PHYLLIS SMITH 2360 SECRET RAVINE ROAD COOL, CA 95614	DIRECTOR	1

COMPENSATION	CONTRIBS TO BENEFT PLANS	EXPENSE ACCT & OTH ALLOWS
0	0	0

NAME AND ADDRESS	TITLE	HRS/WEEK
TONY GRAUPENPSERGER 1300 LINCOLN WAY, SUITE A AUBURN, CA 95603	DIRECTOR	1

COMPENSATION	CONTRIBS TO BENEFT PLANS	EXPENSE ACCT & OTH ALLOWS

Federal Attachments 2002

Name(s) as shown on return	Identification Number
CREATION ILLUSTRATED MINISTRIES, INC.	68-0335446

FORM 990 PART V - OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES CONTINUE 2

0	0	0

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS SCHEDULE 3

PUBLICATION OF A RELIGIOUS MAGAZINE

FORM 990 - PROGRAM SERVICE REVENUE SCHEDULE 4

DESCRIPTION	(A) BUS CODE	(B) AMOUNT	(C) EXCL CODE	(D) AMOUNT	(E) REL EFI
SUBSCRIPTIONS		0.		0.	167095.
VIDEO, BOOK & MISC		0.		0.	4095.
ADVERTISING		0.		0.	26510.
TOTAL TO 990 PART VII LINE 93		0.		0.	197700.

FORM 990 OTHER REVENUE SCHEDULE 5

DESCRIPTION	(A) BUS CODE	(B) AMOUNT	(C) EXCL CODE	(D) AMOUNT	(E) REL EFI
REFUNDS/REIMBURSEMENTS		167.		0.	0.
TOTAL TO 990 PART VII LINE 103		167.		0.	0.

Federal Attachments 2002

Name(s) as shown on return	Identification Number
CREATION ILLUSTRATED MINISTRIES, INC.	68-0335446

FORM 990 - OTHER FUNCTIONAL EXPENSES — SCHEDULE 6

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT / GENERAL	FUND RAISING
ADVERTISING	490.	490.		
AUTOMOBILE EXPENSE	6801.	6801.		
BAD CHECKS RECEIVED	205.	205.		
BANK SERVICE CHARGES	850.		850.	
BOOKS/REFERENCE MATERIAL	466.		466.	
CIRCULATION SERVICES	31103.	31103.		
COMMISSIONS	1142.	1142.		
CONSULTING EXPENSE	6344.	6344.		
CREDIT CARD FEES	1902.	1902.		
DUES AND SUBSCRIPTIONS	544.		544.	
FREELANCE WRITERS/PHOTO	7686.	7686.		
GIFTS	407.		407.	
INSURANCE	11656.		11656.	
INTERNET EXPENSE	848.	848.		
LICENSES AND PERMITS	36.	36.		
MAILING SERVICE	4254.	4254.		
MEALS AND ENTERTAINMENT	640.	640.		
PROMOTIONAL DIRECT MAIL	2300.	2300.		
UTILITIES	81.	81.		
TOTAL TO PART II LINE 43	77755.	63832.	13923.	

FORM 990 SCHEDULE A, PART III - LINE 2A — SCHEDULE 7

OFFICE SPACE LEASED ON A MONTHLY BASIS FROM OFFICERS.
UNPAID RENT AS OF 6/30/03 FOR PRIOR YEARS TOTALS $8,700.

FORM 990 SCHEDULE A, PART III - LINE 2D — SCHEDULE 8

SEE FORM 990, PAGE 4, PART V. EXPENSES OF $6,706 REPRESENT REIMBURSEMENT FOR US OF A PERSONAL AUTOMOBILE FOR ORGANIZATION PURPOSES AT THE FEDERAL STANDARD MILEAGE RATE FOR THE CURRENT AND PRIOR YEARS. UNPAID MILEAGE REIMBURSEME STILL DUE THE OFFICERS AS OF 6/30/03 TOTALS $7,048.

UNPAID COMPENSATION DUE THE OFFICERS FOR PRIOR YEARS TOTAL $143,500.

Form **4562**

Department of the Treasury Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

OMB No 1545-0172

2002

Attachment Sequence No 67

Name(s) shown on return: CREATION ILLUSTRATED MINISTRIES, INC.

Identifying number: 68-0335446

Business or activity to which this form relates: FORM 990

Part I Election To Expense Certain Tangible Property Section 179

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

1 Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	
2 Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	$200,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less enter -0- If married filing separately see the instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	

8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12 ▶ 13		

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	

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

Section A SEE SCHEDULE 1

17 MACRS deductions for assets placed in service in tax years beginning before 2002	17	15.
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

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

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

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

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

Part IV Summary (see page 6 of the instructions)

21 Listed property Enter amount from line 28	21	
22 **Total** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	15.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ Investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery Period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 7 of the instructions)								
27 Property used 50% or less in a qualified business use (see page 7 of the instructions)								
						S/L-		
						S/L-		
						S/L-		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

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

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

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

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

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

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

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

Part VI Amortization

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