

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

# Short Form 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)

- ▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

**2002**

**Open to Public Inspection**

**A For the 2002 calendar year, or tax year 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

**C** Name of organization: \*\*\*\*\*3-DIGIT 540  
29 IB SU 39-1389462 200306  
FOUNDATION FOR THE ADVANCEMENT OF CHIROPRACTIC RESEARCH INC  
102 KELLER AVE S AMERY WI 54001-1274 P-42 P9

**D** Employer identification number: 39-1389462

**E** Telephone number: (715) 268-7500

**F** Enter 4-digit (GEN) ▶

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

**G** Accounting method:  Cash  Accrual  
**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Web site ▶  
**J** Organization type (check only one) -  501(c)(3) (insert no)  4947(a)(1) or  527

**K** Check  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** Add Lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 25,499

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions)

R R E V E N U E	1	Contributions, gifts, grants, and similar amounts received	1	14,250
	2	Program service revenue including government fees and contracts	2	9,563
	3	Membership dues and assessments	3	
	4	Investment income	4	1,438
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
	6	Special events and activities (attach schedule)		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c		
8	Other revenue (describe ▶ MISCELLANEOUS)	8	248	
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	25,499	
E X P E N D I T U R E	10	Grants and similar amounts paid (attach schedule)	10	15,000
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	2,463
	13	Professional fees and other payments to independent contractors	13	550
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ SEE SCH.)	16	15,028
	17	<b>Total expenses</b> (add lines 10 through 16)	17	33,041
A S S E T S	18	Excess or (deficit) for the year (line 9 less line 17)	18	(7,542)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	49,527
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21	41,985

### Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	48,458	41,404
23	Land and buildings	1,069	641
24	Other assets (describe)		
25	<b>Total assets</b>	49,527	42,045
26	Total liabilities (describe)		60
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	49,527	41,985

FILMED NOV 24 '03

RECEIVED NOV 16 2003 IRS-OSC

**Part III Statement of Program Service Accomplishments** (See page 39 of the instructions )

What is the organization's primary exempt purpose? <u>EDUCATION AND RESEARCH</u>		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others )	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28 ANNUAL & MID YEAR MEETINGS	(Grants \$ )	28a	13,881
29	(Grants \$ )	29a	
30	(Grants \$ )	30a	
31 Other program services (attach schedule)	(Grants \$ )	31a	
32 Total program service expenses (add lines 28a through 31a)		32	13,881

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 40 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 attached statement				

**Part V Other Information** (Note the attachment requirement in General Instruction V, page 14 )

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, & proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement )		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
39	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities		
40a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911		
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958		
d	Enter Amount of tax on line 40c, above, reimbursed by the organization		
41	List the states with which a copy of this return is filed	NONE	
42	The books are in care of	DAVID R TOFTNESS Telephone no 715-268-7500	
	Located at	102 KELLER AVENUE S; AMERY, WI ZIP + 4 54001	
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here	<input type="checkbox"/>	
	and enter the amount of tax-exempt interest received or accrued during the tax year	43	

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

**Please Sign Here**

Signature of officer: David R Toftness Date: 11-14-03

Type or print name and title: DAVID R. TOFTNESS

**Paid Preparer's Use Only**

Preparer's signature: Paige Van Driemen, CPA Date: 11-11-2003 Check if self-employed:

Firm's name (or yours if self-employed) address and ZIP + 4: CARLSON HIGHLAND & CO., LLP EIN: 41-1562398

301 KELLER AVE S AMERY WI 54001 Phone no: 715-268-7999

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

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

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

OMB No 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

FOUNDATION FOR THE ADVANCEMENT OF

39-1389462

**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
<b>1</b> 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) 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
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)	3	X
<b>4</b> Do you have a section 403(b) annuity plan for your employees?	4	X
<b>Note</b> 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)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

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

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

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 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) . . .	17,424	11,750	12,802	8,853	50,829
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 . . . . .	11,054	9,966	11,630	7,130	39,780
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 . . . . .	1,869	1,890	3,191	2,061	9,011
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	113	225	450	1,783	2,571
23 Total of lines 15 through 22 . . . . .	30,460	23,831	28,073	19,827	102,191
24 Line 23 minus line 17 . . . . .	19,406	13,865	16,443	12,697	62,411
25 Enter 1% of line 23 . . . . .	305	238	281	198	
26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e) line 24 . . . ▶					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 _____					26d
22 _____ 26b _____ . . . . . ▶					
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 records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year					
(2001) <u>1,500</u> (2000) <u>2,650</u> (1999) <u>3,625</u> (1998) <u>3,070</u>					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add Amounts from column (e) for lines 15 <u>50,829</u> 16 _____					27c
17 <u>39,780</u> 20 _____ 21 _____ . . . . . ▶					
d Add Line 27a total <u>10,845</u> and line 27b total . . . . . ▶					27d
e Public support (line 27c total minus line 27d total) . . . . . ▶					27e
f Total support for section 509(a)(2) test Enter amount from line 23, column (e) . . . ▶	<u>102,191</u>				27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶					27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . ▶					27h
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return Do not include these grants in line 15					

Name as shown on Return

FOUNDATION FOR THE ADVANCEMENT OF

Employer identification number

39-1389462

-----OTHER EXPENSE-----

Description	Amount
CONVENTION EXPENSES	13,881
MARKETING SUPPLIES	250
OFFICE SUPPLIES	195
ALL OTHER	118
BANK CHARGES	96
LICENSES	60
DEPRECIATION EXPENSE	428
Total	15,028

## Form 990-EZ - Part IV

## List of Officers, Directors, Trustees, and Key Employees

FOUNDATION FOR THE ADVANCEMENT OF		39-1389462		
(A)	Title and	(C)	(D)	(E)
Name and address	Average Hrs	Compensation	Contrib	Expense
MICHAEL HAWKINSON, DC 30 LAKE ROADE LABADIE MO	PRESIDENT	0	0	0
BRIAN J SNYDER, DC 2935 DERHAKE; FLORISSANT MO	VICE PRESIENT	0	0	0
DAVID BITTNER, DC 40 AIRPORT AVE, WI RAPIDS WI	SECRETARY	0	0	0
DAVID R TOFTNESS, DC 102 KELLER AVENUE S; AMERY WI	TREASURER	0	0	0
NELSON GOFF, DC 57224 29 PLMS HWY; YUCCA VALLEY	DIRECTOR	0	0	0
THOMAS TOFTNESS, DC 1425 2ND AVE CUMBERLAND WI	DIRECTOR	0	0	0
THOMAS VOGEL, DC 4723 CORNELL RD CINCINNATI OH	DIRECTOR	0	0	0
JODI GRIFFITH, DC 1425 2ND AVE CUMBERLAND WI	DIRECTOR	0	0	0
CHANTEL HARLOW, DC 2 N FLORIDA ST MOBILE AL	DIRECTOR	0	0	0
CHRISTORPHER S VOGELMAN, DC 5716 CHAPMAN DR ROCKVILLE MD	DIRECTOR	0	0	0
TERRY PACE, DC PO BOX 95 WESTFIELD WI	DIRECTOR	0	0	0