

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year period beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.	D Employer identification number 04-3467254
	Please use IRS label or print or type See Specific Instructions. Number and street (or P O box if mail is not delivered to street address) Room/suite 210 WEST WASHINGTON SQ. 303	E Telephone number 215-717-3473
	City or town, state or country, and ZIP + 4 PHILADELPHIA, PA 19106	F Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)

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

H and I are not applicable to section 527 organizations.

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

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

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes 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 **WWW.THEFIRE.ORG**

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

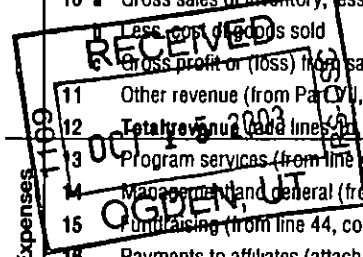
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **745,051.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	740,000.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 737,793. noncash \$ 2,207.)	1d		740,000.	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4		1,782.	
	5 Dividends and interest from securities	5			
	6 a 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				
8 a Gross amount from sale of assets other than inventory	(A) Securities	8a	3,269.		
	Less cost or other basis and sales expenses	8b	11,921.		
	Gain or (loss) (attach schedule)	8c	-8,652.		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	STMT 2	-8,652.	
9 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			
10 a Gross sales of inventory, less returns and allowances	10a				
	Less cost of goods sold	10b			
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		733,130.		
Expenses	13 Program services (from line 44, column (B))	13	642,721.		
	14 Management and general (from line 44, column (C))	14	91,731.		
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 14, column (A))	17		734,452.	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	-1,322.		
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	349,785.		
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20	188.		
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		348,651.	

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FOUNDATION FOR INDIVIDUAL RIGHTS
IN EDUCATION, INC.

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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

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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 \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	84,760.	84,760.	0.	0.
26	Other salaries and wages	203,218.	180,374.	22,844.	
27	Pension plan contributions				
28	Other employee benefits	26,944.	24,703.	2,241.	
29	Payroll taxes	46,880.	43,161.	3,719.	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees	43,276.	26,976.	16,300.	
33	Supplies				
34	Telephone				
35	Postage and shipping	15,764.	15,764.		
36	Occupancy	73,402.	58,669.	14,733.	
37	Equipment rental and maintenance				
38	Printing and publications	12,218.	11,916.	302.	
39	Travel	41,099.	41,099.		
40	Conferences, conventions, and meetings	13,091.	13,091.		
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	14,295.	4,200.	10,095.	
43	Other expenses not covered above (itemize)				
a	_____				
b	_____				
c	_____				
d	_____				
44	TOTAL (Section 501(c)(3) and (4) orgs. completing columns (B)-(D), carry these totals to lines 13-15)	159,505.	138,008.	21,497.	
		734,452.	642,721.	91,731.	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) 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

What is the organization's primary exempt purpose? **SEE STATEMENT 5**

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	INDIVIDUAL RIGHTS PROGRAM SEE STATEMENT 9	(Grants and allocations \$ _____)	138,825.
b	FIRE'S GUIDES TO RIGHTS ON CAMPUS SEE STATEMENT 9	(Grants and allocations \$ _____)	93,885.
c	FREE SPEECH ON CAMPUS SEE STATEMENT 9	(Grants and allocations \$ _____)	83,598.
d	MEDIA NETWORK SEE STATEMENT 9	(Grants and allocations \$ _____)	74,493.
e	Other program services (attach schedule) STATEMENT 6	(Grants and allocations \$ _____)	251,920.
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		642,721.

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Part IV Balance Sheets

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	260,535.	45	238,107.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	21,596.
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities STMT 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	13,799.	54	5,509.
	55 a Investments - land, buildings, and equipment basis	55a		
b Less accumulated depreciation	55b	55c		
56 Investments - other	SEE STATEMENT 8	10,186.	56	13,611.
57 a Land, buildings, and equipment basis	57a	125,019.		
b Less accumulated depreciation	57b	39,689.	57c	85,330.
58 Other assets (describe SECURITY DEPOSITS)		4,794.	58	13,592.
59 Total assets (add lines 45 through 58) (must equal line 74)		352,346.	59	377,745.
Liabilities	60 Accounts payable and accrued expenses	2,561.	60	29,094.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe _____)		65	
66 Total liabilities (add lines 60 through 65)		2,561.	66	29,094.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	349,785.	67	348,651.
	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)	349,785.	73	348,651.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	352,346.	74	377,745.	

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.

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Part VI Other Information		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 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.			
81 a Enter direct or indirect political expenditures See line 81 instructions 81a 0.			
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 in Part III) 82b N/A			
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 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? N/A	85g		
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? N/A	85h		
86 501(c)(7) organizations 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) organizations 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
89 a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0. , section 4912 0. , section 4955 0.			
b 501(c)(3) and 501(c)(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 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 ▶ 0.			
d Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.			
90 a List the states with which a copy of this return is filed PENNSYLVANIA			
b Number of employees employed in the pay period that includes March 12, 2002 90b 6			
91 The books are in care of MANAGEMENT Telephone no 215-717-3473			

Located at 210 WEST WASHINGTON SQ., #303 PHILADELPHIA, PA ZIP + 4 19106

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

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**FOUNDATION FOR INDIVIDUAL RIGHTS
IN EDUCATION, INC.**

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Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a _____					
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			14	1,782.	
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					-8,652.
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.		1,782.	-8,652.
105 Total (add line 104, columns (B), (D), and (E))					-6,870.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

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)
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(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

(a) Did the organization, during the year, receive any funds, directly or indirectly, to...
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a...
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, correct, and complete. Declaration of preparer (other than officer) is based on all information furnished to him.

Please Sign Here: *John J. Hulme* 10/11
 Signature of officer Date

Paid Preparer's Use Only: *[Signature]*
 Preparer's signature
 Firm's name (if self-employed), address, and ZIP + 4: CBIZ ACCOUNTING, TAX & A
 401 PLYMOUTH ROAD, SUITE
 PLYMOUTH MEETING, PA 194

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2002

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 **FOUNDATION FOR INDIVIDUAL RIGHTS
IN EDUCATION, INC.**

Employer identification number
04 3467254

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 ▶ 0				

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 ▶ 0		

FOUNDATION FOR INDIVIDUAL RIGHTS

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 amounts on line 38, Part VI-A, or line 1 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		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 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
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		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 6 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 6 of the instructions)

FOUNDATION FOR INDIVIDUAL RIGHTS

Schedule A (Form 990 or 990-EZ) 2002 **IN EDUCATION, INC.**

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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)	740,000.	481,192.	258,950.		1,480,142.
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					
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	1,782.	1,645.	22.		3,449.
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	741,782.	482,837.	258,972.	0.	1,483,591.
24 Line 23 minus line 17	741,782.	482,837.	258,972.		1,483,591.
25 Enter 1% of line 23	7,418.	4,828.	2,590.		
26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24					26a 29,672.
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 sum of all these excess amounts					26b 220,984.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 1,483,591.
d Add Amounts from column (e) for lines 18 _____ 3,449. 19 _____ 22 _____ 26b 220,984.					26d 224,433.
e Public support (line 26c minus line 26d total)					26e 1,259,158.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 84.8723%
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	N/A				
(2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	N/A				
(2001) (2000) (1999) (1998)					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)	27f N/A				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

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

NONE

FOUNDATION FOR INDIVIDUAL RIGHTS

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

N/A

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

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)	31	
<hr/>			
<hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d	
<hr/>			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)	33h	
<hr/>			
<hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

FOUNDATION FOR INDIVIDUAL RIGHTS

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

N/A

(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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred)															
		N/A													
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 -														
	<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </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	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	41	
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														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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 e through h)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box

• If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.	Employer identification number 04-3467254
File by the due date for filing your return See instructions.	Number, street, and room or suite no. If a P O box, see instructions 210 WEST WASHINGTON SQ., NO. 303	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions PHILADELPHIA, PA 19106	

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

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

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3 month (6 month, for 990-T corporation) extension of time until AUGUST 15, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year 2002 or
▶ tax year beginning _____, and ending _____

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

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

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

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

Signature and Verification

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

Signature ▶ [Signature] Title ▶ CPA Date ▶ 4-20-03

LHA For Paperwork Reduction Act Notice, see instruction

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

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

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

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

Type or print. File by the extended due date for filing the return. See instructions.	Name of Exempt Organization FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.	Employer Identification number 04-3467254
	Number, street, and room or suite no. If a P O box, see instructions 210 WEST WASHINGTON SQ., NO. 303	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions PHILADELPHIA, PA 19106	

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041 A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 6069	

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

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3 month extension of time until NOVEMBER 17, 2003

5 For calendar year 2002, or other tax year beginning _____ and ending _____

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

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION REQUIRED TO PREPARE A COMPLETE AND ACCURATE TAX RETURN

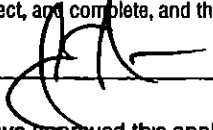
8a If this application is for Form 990 BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

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

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

Signature and Verification

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

Signature  Title CRA Date 8-4-03

Notice to Applicant - To Be Completed by the IRS

We have approved this application. Please attach this form to the organization's return

We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return. **EXTENSION APPROVED**

We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period. **AUG 18 2003**

We cannot consider this application because it was filed after the due date of the return for which an extension was requested

Other _____

LINDA WEISKOPF, FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN

Director _____ By _____ Date _____

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

Type or print	Name CBIZ ACCOUNTING, TAX & ADVISORY, INC.
	Number and street (include suite, room, or apt no.) Or a P O box number 401 PLYMOUTH ROAD, SUITE 200
	City or town, province or state, and country (including postal or ZIP code) PLYMOUTH MEETING, PA 19462

223832 05-22-02

FOOTNOTES	STATEMENT	1
ALAN CHARLES KORS (PRESIDENT) 210 WEST WASHINGTON SQUARE SUITE 303 PHILADELPHIA, PA 19106	40HRS	0.
HARVEY A. SILVERGLATE (VICE PRESIDENT) 210 WEST WASHINGTON SQUARE SUITE 303 PHILADELPHIA, PA 19106	40HRS	0.
THOR L HALVORSSSEN (CHIEF EXECUTIVE OFFICER) 210 WEST WASHINGTON SQUARE SUITE 303 PHILADELPHIA, PA 19106	60HRS	1,630.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
EMC CORP		09/ /02	DONATED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	2,257.	9,985.	0.	0.	-7,728.
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
NOKIA		09/ /02	DONATED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	1,012.	1,936.	0.	0.	-924.
TO FM 990, PART I, LN 8	3,269.	11,921.	0.	0.	-8,652.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
UNREALIZED GAINS/LOSSES	188.
TOTAL TO FORM 990, PART I, LINE 20	188.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PUBLICITY	2,367.	2,367.		
OFFICE EXPENSES	27,537.	19,991.	7,546.	
RESEARCH	32,100.	32,100.		
COMPUTER AND NETWORK EXPENSES	47,615.	46,674.	941.	
COMMUNICATIONS	12,684.	12,473.	211.	
DUES & SUBSCRIPTIONS	7,434.	7,434.		

EDUCATION	6,977.	6,977.	
INSURANCE	1,928.		1,928.
TAXES & LICENSES	750.		750.
MOVING EXPENSE	10,121.		10,121.
PUBLICATION	9,992.	9,992.	
TOTAL TO FM 990, LN 43	159,505.	138,008.	21,497.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 5
PART III

EXPLANATION

TO DEFEND AND SUSTAIN INDIVIDUAL RIGHTS AT AMERICA'S COLLEGES AND UNIVERSITIES.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 6

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
LEGAL NETWORK		47,669.
LECTURES AND CONFERENCES		6,368.
WEBSITE DEVELOPMENT		66,030.
CENTER FOR RELIGIOUS FREEDOM ON CAMPUS		33,865.
INTERNSHIP PROGRAM		59,032.
		38,956.
TOTAL TO FORM 990, PART III, LINE E		251,920.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
COMMON STOCK	5,509.				5,509.
TO 990, LN 54 COL B	5,509.				5,509.

FORM 990

OTHER INVESTMENTS

STATEMENT 8

DESCRIPTION	VALUATION METHOD	AMOUNT
MONEY MARKET FUNDS	MARKET VALUE	13,611.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		13,611.

FIRE is the nation's premier higher education civil liberties organization

FIRE's Individual Rights Program is a comprehensive program that aims to educate students, faculty, the media, and the public about issues of liberty on our campuses through efficacious assistance and, where necessary, the public exposure of abuses. FIRE restores students, faculty, student groups, student publications, and other individuals on our campuses to their rights as citizens in a free society. FIRE's Individual Rights Program provides appropriate aid to the student or faculty member, including letters, emails, and phone calls—of intellectual and moral explanation—to college administrators and other concerned parties; press releases and public materials that aim to educate the public about the state of liberty on college campuses, or references to pro bono attorneys within FIRE's Legal Network.

FIRE's Guides to Rights on Campus are a series of five educational books, authored and edited by leading scholars and professionals in the field of rights and civil liberties. Ten thousand copies of the first three guides in the series have been printed. *FIRE's Guide to Due Process and Fair Procedure on Campus*, *FIRE's Guide to Religious Liberty on Campus*, and *FIRE's Guide to Student Fees, Funding, and Legal Equality on Campus*. The remaining guides shall be printed in 2004: *FIRE's Guide to First Year Orientation and to Thought Reform on Campus*; and *FIRE's Guide to Free Speech on Campus*. To facilitate electronic and in-print dissemination of FIRE's guides, FIRE has established a website, www.thefireguides.org. The website enables students, faculty, the media, legal and educational foundations, and members of the public to download the text of the guides free of charge. Students may request hard-copy guides, which are sent to them free of charge. All others may order the guides through amazon.com. As of October 2003, six months after the launch of www.thefireguides.org, more than 20,000 copies of FIRE's guides have been downloaded and thousands of in-print copies distributed.

FIRE's Free Speech on Campus Program seeks to educate the public about the scandal of restrictions on speech on our nation's campuses. This program undertakes the research, public exposure, and strategic dismantling of unlawful restrictions on speech on America's college and university campuses (unconstitutional at public universities; too often in breach of contract at private universities). FIRE continues its systematic survey that documents restrictions on speech on every university and college campus in the country. This research is the core of www.speechcodes.org, which provides the public forum in which to learn about (and apply that knowledge of) these codes. On the basis of this research, FIRE refers appropriate cases to its vast pro bono Legal Network to secure legal efforts, in every federal circuit, aimed at abolishing speech codes that violate law or contract. As of October 2003, three such lawsuits have been filed, with unconstitutional speech codes overturned as a result at two public universities in California and one public university in Pennsylvania.

FIRE's Legal Network is an affiliation of more than 100 attorneys and charitable legal foundations from around the country who have expressed their willingness to provide pro bono legal assistance to students and faculty whom FIRE has determined are in need of such support. FIRE's legal network assists students and faculty in a variety of ways: authoring and submitting letters to a university administration; providing general counsel and advice, or, if necessary, representing them in administrative or in court proceedings.

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

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

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

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.		
Type or print. File by the extended due date for filing the return See instructions	Name of Exempt Organization FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.	Employer identification number 04-3467254
	Number, street, and room or suite no. If a P O box, see instructions 210 WEST WASHINGTON SQ., NO. 303	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions PHILADELPHIA, PA 19106	

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

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

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

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

- 4 I request an additional 3 month extension of time until NOVEMBER 17, 2003
 5 For calendar year 2002, or other tax year beginning _____ and ending _____
 6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION REQUIRED TO PREPARE A COMPLETE AND ACCURATE TAX RETURN

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____
 b If this application is for Form 990-PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____
 c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ N/A

Signature and Verification

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

Signature _____ Title _____ Date _____

Notice to Applicant - To Be Completed by the IRS

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

Director _____ By _____ Date _____

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

Type or print	Name CBIZ ACCOUNTING, TAX & ADVISORY, INC.
	Number and street (include suite, room, or apt no) Or a P O box number 401 PLYMOUTH ROAD, SUITE 200
	City or town, province or state, and country (including postal or ZIP code) PLYMOUTH MEETING, PA 19462

223832 05-22-02