

Form **990**

# 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)

OMB No 1545-0047

# 2002

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

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

**C** Name of organization: **GEORGIA PUBLIC POLICY FOUNDATION**  
 Number and street (or P O box if mail is not delivered to street address): **6100 LAKE FORREST DRIVE**  
 Room/suite: **110**  
 City or town, state or country, and ZIP + 4: **ATLANTA, GA 30328**

**D** Employer identification number: **58-1943161**

**E** Telephone number: **770-455-7600**

**F** Accounting method:  Cash  Accrual  
 Other (specify) ▶

**G** Web site: **WWW.GPPF.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.

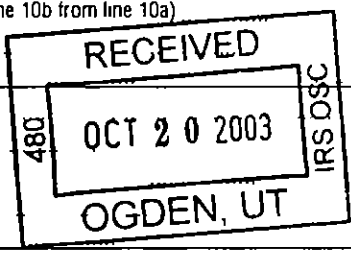
**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **887,212.**

**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)

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

		1a		1b		1c		1d	
Revenue	1 Contributions, gifts, grants, and similar amounts received		650,215.						
	a Direct public support								
	b Indirect public support								
	c Government contributions (grants)					194,000.			
	d Total (add lines 1a through 1c) (cash \$ <u>844,215.</u> noncash \$ _____)								844,215.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)								55.
	3 Membership dues and assessments								
	4 Interest on savings and temporary cash investments								12,792.
	5 Dividends and interest from securities								
	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				(B) Other				
	18,583.	8a							
	25,000.	8b							
	-6,417.	8c							
d Net gain or (loss) (combine line 8c, columns (A) and (B))								8d	-6,417.
9 Special events and activities (attach schedule)									
a Gross revenue (not including \$ <u>0.</u> 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	-26,029.
10 a Gross sales of inventory, less returns and allowances		10a							
	b Less cost of goods sold		10b						
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)								10c
11 Other revenue (from Part VII, line 103)								11	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)								12	824,616.
Expenses	13 Program services (from line 44, column (B))							13	685,261.
	14 Management and general (from line 44, column (C))							14	135,006.
	15 Fundraising (from line 44, column (D))							15	26,617.
	16 Payments to affiliates (attach schedule)							16	
	17 Total expenses (add lines 16 and 44, column (A))								17
18 Excess or (deficit) for the year (subtract line 17 from line 12)								18	-22,268.
19 Net assets or fund balances at beginning of year (from line 73, column (A))								19	406,816.
20 Other changes in net assets or fund balances (attach explanation)								20	-4,730.
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)								21	379,818.



SCANNED OCT 28 2003

**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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	270,000.	0.	0.
26	Other salaries and wages	26	219,938.	69,500.	9,000.
27	Pension plan contributions	27	27,940.	6,040.	900.
28	Other employee benefits	28	18,717.		
29	Payroll taxes	29	31,721.	35.	688.
30	Professional fundraising fees	30			
31	Accounting fees	31	13,644.	7,095.	
32	Legal fees	32	13,715.	95.	
33	Supplies	33	6,336.	1,389.	207.
34	Telephone	34	9,685.	4,711.	25.
35	Postage and shipping	35	11,437.	890.	2,457.
36	Occupancy	36			
37	Equipment rental and maintenance	37	634.	342.	292.
38	Printing and publications	38	16,383.	1,939.	3,446.
39	Travel	39	13,025.	12,106.	919.
40	Conferences, conventions, and meetings	40	12,185.	9,858.	2,327.
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	6,472.	1,935.	4,537.
43	Other expenses not covered above (itemize)				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	<b>SEE STATEMENT 4</b>	43e	175,052.	38,483.	6,648.
44	<small>Total functional expenses (add lines 22 through 43). Organizations completing columns (B) (D) carry these totals to lines 13-15</small>	44	846,884.	135,006.	26,617.

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?  \_\_\_\_\_

**RESEARCH PUBLIC POLICY ISSUES**

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	<b>RESEARCH, EDUCATION, PUBLICATIONS AND SPECIAL EVENTS</b> <b>(SEE STATEMENT 10)</b>				
			(Grants and allocations \$ _____)		685,261.
b			(Grants and allocations \$ _____)		
c			(Grants and allocations \$ _____)		
d			(Grants and allocations \$ _____)		
e	Other program services (attach schedule)		(Grants and allocations \$ _____)		
f	<b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)				<b>685,261.</b>

**Part IV Balance Sheets**

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
Assets	45	Cash - non-interest-bearing	28,777.	45	281,152.
	46	Savings and temporary cash investments		46	
	47 a	Accounts receivable	50,044.		
	47 b	Less allowance for doubtful accounts		47c	50,044.
	48 a	Pledges receivable			
	48 b	Less allowance for doubtful accounts		48c	
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees		50	
	51 a	Other notes and loans receivable			
	51 b	Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	1,953.	53	1,180.
	54	Investments - securities <b>STMT 5</b> <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	217,226.	54	130,829.
	55 a	Investments - land, buildings, and equipment basis			
	55 b	Less accumulated depreciation		55c	
56	Investments - other		56		
57 a	Land, buildings, and equipment basis	108,672.			
57 b	Less accumulated depreciation	89,204.	57c	19,468.	
58	Other assets (describe <b>▶ DEPOSITS</b> )	4,270.	58	4,270.	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	416,066.	59	486,943.	
Liabilities	60	Accounts payable and accrued expenses	9,250.	60	8,125.
	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	
	64 b	Mortgages and other notes payable		64b	
	65	Other liabilities (describe <b>▶ SEE STATEMENT 6</b> )		65	99,000.
66	<b>Total liabilities</b> (add lines 60 through 65)	9,250.	66	107,125.	
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	406,816.	67	379,818.
	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	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	406,816.	73	379,818.
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	416,066.	74	486,943.

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 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? 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? 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 exempt or 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? 88 X
If "Yes," complete Part IX
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 4358 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 GEORGIA
b Number of employees employed in the pay period that includes March 12, 2002 90b 7
91 The books are in care of KELLY MCCUTCHEN Telephone no 770-455-7600

Located at 6100 LAKE FORREST DR, STE 110 ATLANTA, GA ZIP + 4 30328

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

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

	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	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a <b>PROGRAM SERV REV-RELATD</b>					55.
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		12,792.
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					-6,417.
101 Net income or (loss) from special events					-26,029.
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.		0.	-19,599.
105 Total (add line 104, columns (B), (D), and (E))					-19,599.

**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)
▼	SEE STATEMENT 10

**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
SEE STATEMENT 9	%			
	%			
	%			
	%			

**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 personal 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, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Preparer's Signature Here: T. R. WADE Date: 10-7-03 Signature of officer: [Signature] Date: 10-7-03 Type or print name and title: President

Paid Preparer's Use Only: Preparer's signature: [Signature] Date: 9-26-03 Check if self-employed:  Preparer's SSN or PTIN: 258926114

Firm's name (or yours if self-employed) address and ZIP + 4: HLB GROSS COLLINS, P.C.  
2625 CUMBERLAND PARKWAY, # 400  
ATLANTA, GA 30339

EIN: 58-1367012 Phone no: 770-433-1711

**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

**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 **GEORGIA PUBLIC POLICY FOUNDATION** Employer identification number **58 1943161**

**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
<b>NONE</b>				
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
<b>NONE</b>		
Total number of others receiving over \$50,000 for professional services ▶	0	

<b>Part III</b> 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	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 Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X	
e Transfer of any part of its income or assets?	2e		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )	3		X
4 Do you have a section 403(b) annuity plan for your employees?	4		X
<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)(ii) 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
N/A	

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.)	998,421.	536,116.	559,353.	574,056.	2,667,946.
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			6,766.	7,893.	14,659.
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	9,480.	5,782.	5,140.	4,942.	25,344.
19 Net income from unrelated business activities not included in line 18	691.			721.	1,412.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	1,008,592.	541,898.	571,259.	587,612.	2,709,361.
24 Line 23 minus line 17	1,008,592.	541,898.	564,493.	579,719.	2,694,702.
25 Enter 1% of line 23	10,086.	5,419.	5,713.	5,876.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 53,894.
	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 1,553,243.
	c Total support for section 509(a)(1) test: Enter line 24, column (e)				26c 2,694,702.
	d Add: Amounts from column (e) for lines 18 25,344. 19 1,412. 22 _____ 26b 1,553,243.				26d 1,579,999.
	e Public support (line 26c minus line 26d total)				26e 1,114,703.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 41.3665%
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

**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
<b>29</b>	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?		
<b>30</b>	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?		
<b>31</b>	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.)		
<hr/>			
<hr/>			
<b>32</b>	Does the organization maintain the following:		
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b>	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.)		
<hr/>			
<b>33</b>	Does the organization discriminate by race in any way with respect to:		
<b>a</b>	Students' rights or privileges?		
<b>b</b>	Admissions policies?		
<b>c</b>	Employment of faculty or administrative staff?		
<b>d</b>	Scholarships or other financial assistance?		
<b>e</b>	Educational policies?		
<b>f</b>	Use of facilities?		
<b>g</b>	Athletic programs?		
<b>h</b>	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<hr/>			
<hr/>			
<b>34 a</b>	Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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.		
<b>35</b>	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.		

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

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

**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
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> 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 11 of the instructions) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines c through h)			0.

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



FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 1

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SALE OF INVESTMENTS	18,583.	25,000.	0.	-6,417.
TO FORM 990, PART I, LINE 8	18,583.	25,000.	0.	-6,417.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
SPECIAL EVENTS	11,567.		11,567.	37,596.	-26,029.
TO FM 990, PART I, LINE 9	11,567.		11,567.	37,596.	-26,029.

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

DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	-4,730.
TOTAL TO FORM 990, PART I, LINE 20	-4,730.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INTERNET SERVICES	9,732.	9,601.		131.
GIFTS	1,306.	142.		1,164.
PHOTO/VIDEO	10,581.	10,581.		
CONTRACT SERVICES	19,085.	19,085.		
BOOKS/PUBLICATIONS	1,779.	1,779.		
TAXES & LICENSES	524.	383.	141.	
SUBSCRIPTIONS	539.	539.		
OFFICE EQUIPMENT	469.	469.		
FAX SERVICES	1,614.	1,614.		
FOOD/BEVERAGE	1,845.	384.	1,304.	157.

GEORGIA PUBLIC POLICY FOUNDATION

58-1943161

DUES/MEMBERSHIPS	6,263.	2,220.		4,043.
COMPUTERS	16,317.	16,317.		
INSURANCE	22,490.	12,979.	8,413.	1,098.
BANK FEES	1,881.	1,027.	854.	
ADVERTISING	30,552.	30,552.		
OTHER EXPENSES				
-PROGRAM SERVICE	-2,970.	-2,970.		
RENT/UTILITIES	52,245.	25,051.	27,139.	55.
TRAINING	-50.	-50.		
PAYROLL SERVICE	632.		632.	
TRANSCRIPTS	113.	113.		
PROPS & DECORATIONS	105.	105.		
<b>TOTAL TO FM 990, LN 43</b>	<b>175,052.</b>	<b>129,921.</b>	<b>38,483.</b>	<b>6,648.</b>

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 5

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
INVESTMENT	130,829.				130,829.
TO 990, LN 54 COL B	130,829.				130,829.

FORM 990 OTHER LIABILITIES STATEMENT 6

DESCRIPTION	AMOUNT
DUE TO GA	4,000.
UNEARNED REVENUE	95,000.
<b>TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B</b>	<b>99,000.</b>

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 7

DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSES	37,596.
<b>TOTAL TO FORM 990, PART IV-B</b>	<b>37,596.</b>

FORM 990	OTHER REVENUE INCLUDED ON FORM 990	STATEMENT	8
DESCRIPTION		AMOUNT	
SPECIAL EVENT		-37,596.	
TOTAL TO FORM 990, PART IV-A		-37,596.	

FORM 990	PART IX INFORMATION REGARDING TAXABLE SUBSIDIARIES			STATEMENT	9
NAME, ADDRESS & ID NUMBER OF CORP OR PARTNERSHIP	PCT OWN	NATURE OF BUSINESS	TOTAL INCOME	END-OF-YEAR ASSETS	
LIVE OAK INSTITUTE LLC, 6100 LAKE FOREST DRIVE, ATLANTA, GA 30328	100.00%	EDUCATION AND RESEARCH	378,225.	252,861.	

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT	10
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	RESEARCH PUBLIC POLICY OF ISSUES ON HEALTH CARE, EDUCATION, BUDGET AND WELFARE REFORM. SOLD TO THE PUBLIC UPON REQUEST.
95	DIRECT RESULT OF FUNDS RECEIVED AS CONTRIBUTIONS TO KEEP THE CITIZENS OF GEORGIA INFORMED ON STATE AND NATIONAL ISSUES THRU RESEARCH AND EDUCATION.

**Georgia Public Policy Foundation, Inc.**  
**58-1943161**  
**Form 990**  
**For the Year Ended 12/31/2002**

**Statement 10**

**Part III – Statement of program service accomplishments**

**2002 Publications**

- Impact Fees Don't Always Work in the Real World
- Leveling the Playing Field A Simple Proposal for Litigation Reform
- Left With Nothing The True Predator Behind Sub-Prime Lending
- Deregulation and the Georgia Natural Gas Market
- Analysis of Revisions to the Charter School Act of 1998
- Welfare Reform, Not Strong Economy, Led to Significant Decreases in Welfare Rolls
- Model Charter School Petition
- Closing the Gate Taking "Junk Science" Out of Georgia's Courtrooms
- Era of Consumer-Driven Health Care Dawns
- People Over Politics Time to Fix the Redistricting Process
- Does Georgia Really Have Charter Schools?
- Good Government on a Tight Budget Education
- Good Government on a Tight Budget
- A Realistic Approach to Traffic Congestion
- How Local Governments Are Using Your Tax Dollars to Gamble on Technology
- Light Rail Not the Answer to Metro Traffic Congestion
- The Time Is Ripe for Considering Ethics Reform
- A Blueprint for Civil Justice Reform in Georgia

**2002 Events-Breakfasts and Luncheons**

- Michael Thurmond
- Cathy Cox
- Sam Williams
- The Georgia Gang
- Johnny Isakson
- Becky Norton Dunlop
- Larry Walker
- Philip Howard



# 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 <b>GEORGIA PUBLIC POLICY FOUNDATION</b>	Employer identification number <b>58-1943161</b>
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 <b>6100 LAKE FORREST DRIVE, NO. 110</b>	
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>ATLANTA, GA 30328</b>	

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 T (corporation)                | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990 BL         | <input type="checkbox"/> Form 990 T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ         | <input type="checkbox"/> Form 990 T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF         | <input type="checkbox"/> Form 1041 A                             | <input type="checkbox"/> 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 ▶ Melissa R Title ▶ CPA Date ▶ 5-13-03

LHA For Paperwork Reduction Act Notice, see instruction Form 8868 (12 2000)

HLB GROSS COLLINS PC  
 2625 CUMBERLAND PKWY # 400  
 ATLANTA, GA 30339  
 58-1367012 (770) 433-1711

— CERTIFIED MAIL —  
 7001 0320 0001 0987 2965

MWR

• 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.

Form with fields for Name of Exempt Organization (GEORGIA PUBLIC POLICY FOUNDATION), Employer identification number (58-1943161), and address (6100 LAKE FORREST DRIVE, NO. 110, ATLANTA, GA 30328).

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

- Form 990 (checked), 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).

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 REQUIRED IN ORDER TO OBTAIN ALL REQUIRED INFORMATION TO BE INCLUDED IN A COMPLETE AND ACCURATE 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.
8b If this application is for Form 990 PF, 990 T, 4720, or 6069 enter any refundable credits and estimated tax payments made.
8c 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.

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 Patricia L Biggs Title CPA Date 8-13-03

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.
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

EXTENSION APPROVED

SEP 07 2003

Director By LINDA WELSKOFF, FIELD DIRECTOR, SUBMISSION PROCESSING OGDEN

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

c/o HLB Gross Collins, P C, Attn BAK, 2625 Cumberland Pkwy, # 400, Atlanta, GA 30339



CERTIFIED MAIL 7001 0320 0001 0987 5324