

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)

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year 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	Please use IRS label or print or type. See Specific Instructions.	C Name of organization GEORGIA PUBLIC POLICY FOUNDATION	D Employer identification number 58-1943161
		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	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 Group Exemption Number

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

G Website: WWW.GPPF.ORG

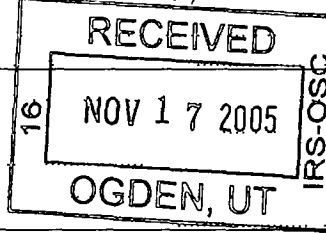
J Organization type (check only one) 501(c)(3) (insert no) 4947(a)(1) or 527

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 **817,590.**

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	760,800.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 760,800. noncash \$)	1d	760,800.	
	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	3,126.	
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe)	7			
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	39,642.	8a
	b	Less: cost or other basis and sales expenses		35,014.	8b
	c	Gain or (loss) (attach schedule)		4,628.	8c
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1		8d
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
Revenue	a	Gross revenue (not including \$ 0. of contributions reported on line 1a)	9a	14,022.	
	b	Less: direct expenses other than fundraising expenses	9b	58,594.	
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	SEE STATEMENT 2		9c
Revenue	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	723,982.		
Expenses	13	Program services (from line 44, column (B))	13	537,650.	
	14	Management and general (from line 44, column (C))	14	179,246.	
	15	Fundraising (from line 44, column (D))	15	20,126.	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	737,022.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-13,040.	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	332,945.	
	20	Other changes in net assets or fund balances (attach explanation)	20	-1,516.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	318,389.	



SCANIT-DEC 06 2005

613
17

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	265,000.	265,000.	0.
26	Other salaries and wages	26	198,004.	106,500.	81,904.
27	Pension plan contributions	27	1,610.		1,610.
28	Other employee benefits	28			
29	Payroll taxes	29	31,401.	25,595.	5,072.
30	Professional fundraising fees	30			734.
31	Accounting fees	31	9,705.		9,705.
32	Legal fees	32	79.	79.	
33	Supplies	33	7,989.	1,915.	6,074.
34	Telephone	34	9,097.	1,500.	7,597.
35	Postage and shipping	35	16,270.	13,413.	1,218.
36	Occupancy	36			
37	Equipment rental and maintenance	37	625.	236.	389.
38	Printing and publications	38	25,898.	24,598.	
39	Travel	39	11,420.	10,826.	56.
40	Conferences, conventions, and meetings	40	11,654.	9,174.	1,982.
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	6,745.		6,745.
43	Other expenses not covered above (itemize):				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	SEE STATEMENT 4	43e	141,525.	78,814.	56,894.
44	Total functional expenses (add lines 22 through 43) <small>Organizations completing columns (B)-(D), carry these totals to lines 13-15</small>	44	737,022.	537,650.	179,246.

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		Program Service Expenses <small>(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)</small>
<small>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.)</small>		
a	RESEARCH, EDUCATION, PUBLICATIONS AND SPECIAL EVENTS (SEE STATEMENT 10)	
	(Grants and allocations \$ _____)	537,650.
b	_____	
	(Grants and allocations \$ _____)	
c	_____	
	(Grants and allocations \$ _____)	
d	_____	
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	537,650.

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	230,503.	45	124,451.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a 51,926.		
	b Less: allowance for doubtful accounts	47b	51,926.	47c 51,926.
	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
	53 Prepaid expenses and deferred charges		1,201.	53 1,328.
	54 Investments - securities STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		128,589.	54 131,701.
	55 a Investments - land, buildings, and equipment: basis	55a		
b Less: accumulated depreciation	55b		55c	
56 Investments - other			56	
57 a Land, buildings, and equipment: basis	57a 70,830.			
b Less: accumulated depreciation	57b 66,117.	11,456.	57c 4,713.	
58 Other assets (describe ▶ DEPOSITS)		4,270.	58 4,270.	
59 Total assets (add lines 45 through 58) (must equal line 74)		427,945.	59 318,389.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ▶)		95,000.	65
66 Total liabilities (add lines 60 through 65)		95,000.	66 0.	
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	332,945.	67	318,389.
	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)		332,945.	73 318,389.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		427,945.	74 318,389.

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	781,060.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$ -1,516.		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	-1,516.
c	Line a minus line b	c	782,576.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): STMT 7 \$ -58,594.		
	Add amounts on lines (1) and (2)	d	-58,594.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	723,982.

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

a	Total expenses and losses per audited financial statements	a	795,616.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): STMT 6 \$ 58,594.		
	Add amounts on lines (1) through (4)	b	58,594.
c	Line a minus line b	c	737,022.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	737,022.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
T. ROGERS WADE 6315 CHERRY TREE LANE, NE ATLANTA, GA 30328	PRESIDENT, TRUSTEE 40	150,000.	0.	0.
HENRY F. MCCAMISH, JR. 3060 PEACHTREE ROAD ATLANTA, GA 30305	CHAIRMAN 1	0.	0.	0.
J. KELLY MCCUTCHEN 360 ROBIN HOOD ROAD ATLANTA, GA 30309	SECR/TREASURER, TRUSTEE 40	83,000.	0.	0.
CHRISTOPHER M. CARR 95 MOUNT VERNON CIRCLE DUNWOODY, GA 30338	ASSISTANT SECRETARY 40	0.	0.	0.
ANGELA GREEN 7400 MOBLEY CT. WINSTON, GA 30187	VP - OPERATIONS 0.	32,000.	0.	0.
HOLLY A. ROBINSON 750 STURGES WAY ALPHARETTA, GA 30022	OFFICE MANAGER 40	90,000.	0.	0.

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

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 <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 <input type="text" value="0."/> ; section 4912 <input type="text" value="0."/> ; section 4955 <input type="text" value="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 <input type="text" value="GEORGIA"/>	90b	7
b	Number of employees employed in the pay period that includes March 12, 2004		
91	The books are in care of <input type="text" value="KELLY MCCUTCHEN"/> Telephone no. <input type="text" value="770-455-7600"/>		
	Located at <input type="text" value="6100 LAKE FORREST DR, STE 110 ATLANTA, GA"/> ZIP + 4 <input type="text" value="30328"/>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
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		3,126.
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					4,628.
101 Net income or (loss) from special events					-44,572.
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.	-36,818.
105 Total (add line 104, columns (B), (D), and (E))					-36,818.

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 34 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 9

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

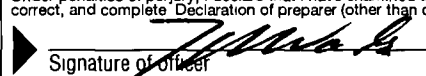
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
SEE STATEMENT 8	%			
	%			
	%			
	%			


Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 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.

Please Sign Here:  Date: 11-14-05 Type or print name and title: T.R. WADE - President

Paid Preparer's Use Only: Preparer's signature:  Date: 11-14-05 Check if self-employed: Preparer's SSN or PTIN: _____

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: _____ Phone no.: 770-433-1711

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

2004

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
<u>BENITA M. DODD</u> 6100 LAKE FORREST DR STE 110, ATLANTA, GA 30328	40	66,000.		

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
<u>NONE</u> -----		

Total number of others receiving over \$50,000 for professional services ▶	0	

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 i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		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 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
b Do you have a section 403(b) annuity plan for your employees?		X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

Part IV Reason for Non-Private Foundation Status (See 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
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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	850,500.	836,703.	998,421.	536,116.	3,221,740.
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	10,773.	12,792.	9,480.	5,782.	38,827.
19 Net income from unrelated business activities not included in line 18			691.		691.
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	861,273.	849,495.	1,008,592.	541,898.	3,261,258.
24 Line 23 minus line 17	861,273.	849,495.	1,008,592.	541,898.	3,261,258.
25 Enter 1% of line 23	8,613.	8,495.	10,086.	5,419.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 65,225.
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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,439,089.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 3,261,258.
d Add: Amounts from column (e) for lines: 18 38,827. 19 691.					26d 1,478,607.
22 26b 1,439,089.					26e 1,782,651.
e Public support (line 26c minus line 26d total)					26f 54.6615%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
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	(2003)	(2002)	(2001)	(2000)	
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	(2003)	(2002)	(2001)	(2000)	
c Add: Amounts from column (e) for lines: 15 16					27c N/A
17 20 21					27d N/A
d Add: Line 27a total and line 27b total					27e N/A
e Public support (line 27c total minus line 27d total)					
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 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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

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

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

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

34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See 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 -			
If the amount on line 40 is -	The lobbying nontaxable amount is -		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(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 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:

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

Yes	No	Amount
		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)
SECURITIES	39,642.	35,014.	0.	4,628.
TO FORM 990, PART I, LINE 8	39,642.	35,014.	0.	4,628.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
SPECIAL EVENTS	14,022.		14,022.	58,594.	-44,572.
TO FM 990, PART I, LINE 9	14,022.		14,022.	58,594.	-44,572.

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

DESCRIPTION	AMOUNT
OTHER CHANGES IN NET ASSTS/FUND BAL	-1,516.
TOTAL TO FORM 990, PART I, LINE 20	-1,516.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
TAXES & LICENSES	2.	2.		
PHOTO/VIDEO	108.	108.		
INTERNET SERVICES	5,379.	5,379.		
FAX SERVICES	503.	503.		
FOOD/BEVERAGE	30.	30.		
DUES/MEMBERSHIPS	3,166.	3,166.		
INSURANCE	45,927.	45,927.		
CONTRACT SERVICES	18,660.	18,660.		
BOOKS/PUBLICATIONS	2,013.	2,013.		
TRAINING	150.	150.		

SUBSCRIPTIONS	1,512.	1,512.		
RENT/UTILITIES	38,668.		38,668.	
INSURANCE	11,374.		11,374.	
FOOD/BEVERAGE	2,398.		2,398.	
PHOTO/VIDEO	15.		15.	
TAXES/LICENSES	207.		207.	
BANK FEES	1,663.		1,663.	
PAYROLL SERVICE	700.		700.	
GIFTS	152.			152.
INSURANCE	1,563.			1,563.
DUES/MEMBERSHIPS	4,102.			4,102.
MISCELLANEOUS	1,284.	1,284.		
MISCELLANEOUS	1,869.		1,869.	
TRANSCRIPTS	80.	80.		
TOTAL TO FM 990, LN 43	141,525.	78,814.	56,894.	5,817.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 5

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
INVESTMENT	FMV	131,701.			131,701.
TO FORM 990, LINE 54, COL B		131,701.			131,701.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 6

DESCRIPTION	AMOUNT
SPECIAL EVENTS	58,594.
TOTAL TO FORM 990, PART IV-B	58,594.

FORM 990 OTHER REVENUE INCLUDED ON FORM 990 STATEMENT 7

DESCRIPTION	AMOUNT
SPECIAL EVENTS	-58,594.
TOTAL TO FORM 990, PART IV-A	-58,594.

FORM 990 PART IX - INFORMATION REGARDING TAXABLE SUBSIDIARIES AND DISREGARDED ENTITIES STATEMENT 8

NAME OF CORPORATION, PARTNERSHIP OR DISREGARDED ENTITY

LIVE OAK INSTITUTE LLC, 6100 LAKE FOREST DRIVE, ATLANTA, GA 30328 #58-2644596

ADDRESS

EMPLOYER ID NUMBER	PERCENT OWNED	NATURE OF ACTIVITIES	TOTAL INCOME	END-OF-YEAR ASSETS
	100.00%	EDUCATION AND RESEARCH		

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 9

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 12/31/2004

Statement 10

Part III-Statement of program service accomplishments

2004 Publications

- Agenda 2004
- Personal Savings Accounts Key to Social Security Reform Georgia Educators Visit British Schools to Study Policy
- Hot Lanes Moving Right Along For Georgia
- Dear Friend (By Rogers Wade)
- New Immigrants Need an Education in Citizenship
- Take Off Rose-Colored Glasses and See Suburbia
- Increased Competition in Corrections Department Will Lead to Additional Savings
- Playing Favorites on Land Use Won't Solve Congestion
- Georgia Needs A High-Risk Health Insurance Pool
- Georgia Celebrates Progress in Raising Student Achievement
- Olympian Task to Bury Urban Myth on Asthma
- UPS President Brings Home Outsourcing Debate
- Twiggs Schools: A Passion for Putting Children First
- For Water Conservation, Pricing Trumps Prohibition
- The New Consumerism
- State Must Nix Feds From Transportation Mix
- Celebrate Earth Day, Positively
- Forcing Firms To Keep Jobs Stateside Could Hurt Georgia
- A History Lesson on the U.S. Intelligence Gap
- Redistricting: An Opportunity to Put Policy Over Politics
- Permut Transfers Hold Water For Georgia
- Educator Certification Would Meet Changing Demands
- Clearing the Air on Saving Americans' Lives The Word Is Out: All Children Can Learn
- The Word Is Out: All Children Can Learn
- Private Stewardship Rocks For Rolling Stones Keyboardist
- Georgia Must Put the Brakes on Commuter Rail
- Asthma and Pollution: A Puzzling Picture
- Clearing the Air on Saving Americans' Lives
- Celebrate Earth Day, Positively
- Twiggs County School's Turnaround Inspiring
- Educator Certificate Would Meet Changing Demands
- The Word Is Out: Children can Learn
- Questions Linger After Half-Century of Brown V. Brown
- Tech High: The Realization of A Vision
- An Education on Charter Schools
- Charter Schools in North Carolina
- Georgia Charter School Manual
- Redistricting: An Opportunity to Put Policy Over Politics
- The New Consumerism
- Price Controls Wrong Rx for Better Health at Lower Cost

- Playing Favorites on Land Use Won't Solve Congestion
- Regional Task Force On Growth Aptly Concludes "Less Is More"
- Presentation on Land Use Prepared for the GRTA Land Development Committee
- DNR Stay Rule Could Encourage Growth to GA
- Forcing Firms to Keep Jobs Stateside Could Hurt Georgia
- Traffic, Trolley's and Density: A Commonsense Approach
- Equal Time: Atlanta Picks Up Speed In Clearing Traffic Hurdles
- Georgia Must put the Brakes on Commuter Rail
- For Water Conservation, Pricing Trumps Prohibition
- Georgia Needs The Option of Inter basin Transfers
- Permit Transfers Hold Water For Georgia
- Water Permit Transfers: Bridging The Misinformation Gap
- Teaching at Risk: The Teaching Commission Report
- With Traffic Congestion a Growing Problem and Economic Challenge in A Growing Georgia
- Why Georgia Needs A High Risk Health Insurance Pool
- 2004 Schools, Which Child Do You Want To Leave Behind
- A Focus On Essential Priorities Will Also BE Crucial To The Future Of Social Security
- Whatever Happened To Free Enterprise
- Storm Drains
- Two Tremendous Steps Forward Were Taken In Transportation In Metro Atlanta

Statement 10(continued)

**Georgia Public Policy Foundation
2004 Events**

Breakfasts

January 28 – Cobb County School Superintendent Joe Redden

Luncheons

February 10 - Commissioner Harold Linnenkohl, Georgia Department of Transportation

March 16 – Public Service Commissioner Stan Wise

April 15 – Brig. Gen. Jeffrey Schloesser, 101st Airborne Division

May 19 – State Superintendent of Schools Kathy Cox

June 8 – Fulton County Commission Chairman Karen Handel

September 14 - Steve Stancil, Executive Director, Georgia Regional Transportation Authority

September 28 - Michael D. Gallagher, Assistant U.S. Secretary of Commerce

October 12 - Dr. Andrew Agwunobi, CEO, Grady Health Systems

November 9 - Dr. Charles S. Bullock, III, Professor of Political Science, University of Georgia

November 16 - David Abney, President, UPS International

Receptions

October 12 – National Museum of Patriotism Event with The Heritage Foundation

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.

Name of Exempt Organization: GEORGIA PUBLIC POLICY FOUNDATION
Employer identification number: 58-1943161
Number, street, and room or suite no.: 6100 LAKE FORREST DRIVE, NO. 110
City, town or post office, state, and ZIP code: ATLANTA, GA 30326

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.

- The books are in the care of KELLY MCCUTCHEN, Telephone No. 770-455-7600, FAX No.
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)
I request an additional 3-month extension of time until NOVEMBER 15, 2005
For calendar year 2004, or other tax year beginning and ending
If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period
State in detail why you need the extension

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: Melissa [Signature] Title: CPA Date: 8-2-05

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 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. We are not granting a 10-day grace period.

Director By: _____

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.

Name: HLB GROSS COLLINS, P.C.
Number and street (include suite, room, or apt. no.) or a P.O. box number: 2625 CUMBERLAND PARKWAY, # 400
City or town, province or state, and country (including postal or ZIP code): ATLANTA, GA 30339

EXTENSION APPROVED

SEP 16 2005

FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN, Form 8868 (Rev. 12-2004)

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- .. 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).
- 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)

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.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization GEORGIA PUBLIC POLICY FOUNDATION	Employer identification number 58-1943161
	Number, street, and room or suite no. If a P.O. box, see instructions. 6100 LAKE FORREST DRIVE, NO. 110	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ATLANTA, GA 30328	

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 |

- The books are in the care of ▶ **KELLY MCCUTCHEN**
Telephone No. ▶ **770-455-7600** FAX No. ▶ _____
- 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.

- I request an automatic 3-month (6-months for a Form 990-T corporation) extension of time until **AUGUST 15, 2005** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 - ▶ calendar year **2004** or
 - ▶ tax year beginning _____, and ending _____.
- 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**

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.