

CHANGE IN ACCOUNTING PERIOD

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

2005

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 2005 calendar year, or tax year beginning <u>4/1/2005</u> and ending <u>12/31/2005</u>	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Invest in Kids Number and street (or P O box if mail is not delivered to street address) Room/suite 1775 Sherman St 2075 City or town State or country ZIP + 4 Denver CO 80203
	D Employer identification number 84-1455282
	E Telephone number (303) 839-1808
	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
Please use IRS label or print or type See Specific Instructions ● Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).	
G Website: ▶ <u>www.iik.org</u>	
J Organization type (check only one) ▶ <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check here <input type="checkbox"/> 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 chooses to file a return, be sure to file a complete return. Some states require a complete return.	
L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ <u>823,216</u>	
H and I are not applicable to section 527 organizations H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ <u>NA</u> H(c) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list. See instructions.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No I Group Exemption Number ▶ <u>NA</u>	
M Check <input type="checkbox"/> 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 (See the instructions.)

	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	519,829		
	b Indirect public support	1b	0		
	c Government contributions (grants)	1c	265,089		
	d Total (add lines 1a through 1c) (cash \$ <u>784,918</u> noncash \$ <u>0</u>)	1d		784,918	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		29,620	
	3 Membership dues and assessments	3		0	
	4 Interest on savings and temporary cash investments	4		8,678	
	5 Dividends and interest from securities	5		0	
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		0	
	7 Other investment income (describe ▶)	7		0	
	8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		0	8a	0	
	b Less: cost or other basis and sales expenses	0	8b	0	
	c Gain or (loss) (attach schedule)	0	8c	0	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		0	
	9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
	a Gross revenue (not including \$ <u>0</u> of contributions reported on line 1a)	9a	0		
	b Less: direct expenses other than fundraising expenses	9b	0		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0	
	10 a Gross sales of inventory, less returns and allowances	10a	0		
	b Less: cost of goods sold	10b	0		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0	
	11 Other revenue (from Part VII, line 103)	11		0	
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		823,216	
Expenses	13 Program services (from line 44, column (B))	13		615,446	
	14 Management and general (from line 44, column (C))	14		60,882	
	15 Fundraising (from line 44, column (D))	15		54,429	
	16 Payments to affiliates (attach schedule)	16		0	
	17 Total expenses (add lines 16 and 44, column (A))	17		730,757	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		92,459	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		733,783	
	20 Other changes in net assets or fund balances (attach explanation)	20		0	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		826,242	

SCANNED JUN 24 2006 REVENUE

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Part II - Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>20,000</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22	20,000	20,000	
23	Specific assistance to individuals (attach schedule)	23	0	0	
24	Benefits paid to or for members (attach schedule)	24	0		
25	Compensation of officers, directors, etc	25	102,109	71,476	10,211
26	Other salaries and wages	26	261,622	224,937	25,668
27	Pension plan contributions	27	0		
28	Other employee benefits	28	16,404	13,369	1,617
29	Payroll taxes	29	25,002	20,377	2,465
30	Professional fundraising fees	30	0		
31	Accounting fees	31	8,129		8,129
32	Legal fees	32	0		
33	Supplies	33	33,946	32,830	595
34	Telephone	34	14,092	11,485	1,389
35	Postage and shipping	35	2,286	1,863	225
36	Occupancy	36	31,743	25,872	3,130
37	Equipment rental and maintenance	37	4,320	3,584	392
38	Printing and publications	38	9,204	7,502	907
39	Travel	39	31,210	30,349	861
40	Conferences, conventions, and meetings	40	35,037	21,099	607
41	Interest	41	0		
42	Depreciation, depletion, etc. (attach schedule)	42	3,054	2,489	301
43	Other expenses not covered above (itemize):				
a	Program evaluations	43a	97,500	97,500	0
b	Training; program and staff	43b	8,883	8,883	0
c	Insurance	43c	3,635	0	3,635
d	Program and technical consultants	43d	11,499	11,499	0
e	Program advocacy	43e	6,000	6,000	0
f	Dues and subscriptions	43f	2,187	1,687	500
g	Other operating costs	43g	2,895	2,645	250
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	730,757	615,446	60,882

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 \$ 0, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

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

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.

What is the organization's primary exempt purpose? ► <u>Help implement prevention programs for young children.</u> 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 Nurse-Family Partnership currently serves over 2000 first time families in 50 of Colorado's 64 counties. This program has been shown over the last 25 years to dramatically reduce child abuse and neglect, juvenile crime, smoking, and drug and alcohol abuse. (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	297,639
b The Incredible Years Program has been implemented in 45 sites in 13 Colorado counties and 2 Indian Reservations. This program has been researched over the last 20 years, and has proven to have outstanding impacts for children ages 3-8, their parents and their teachers. The program is proven to be effective in increasing young children's school readiness & positive parenting skills. (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	317,807
c (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	615,446

Part IV Balance Sheets (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash—non-interest-bearing		210,565	45	34,006
	46 Savings and temporary cash investments		529,466	46	538,144
	47 a Accounts receivable	47a 148,831			
	b Less: allowance for doubtful accounts	47b 0	101,757	47c	148,831
	48 a Pledges receivable	48a 2,000			
	b Less: allowance for doubtful accounts	48b 0	16,251	48c	2,000
	49 Grants receivable		20,000	49	125,540
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a Other notes and loans receivable (attach schedule)	51a 0			
	b Less: allowance for doubtful accounts	51b 0	0	51c	0
	52 Inventories for sale or use		32,524	52	17,826
	53 Prepaid expenses and deferred charges		0	53	0
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0
	55 a Investments—land, buildings, and equipment: basis	55a 0			
	b Less: accumulated depreciation (attach schedule)	55b 0	0	55c	0
56 Investments—other (attach schedule)		0	56	0	
57 a Land, buildings, and equipment: basis	57a 44,592				
b Less: accumulated depreciation (attach schedule)	57b 36,383	3,574	57c	8,209	
58 Other assets (describe <input type="checkbox"/> Deposits)		3,090	58	8,830	
59 Total assets (must equal line 74) Add lines 45 through 58		917,227	59	883,386	
Liabilities	60 Accounts payable and accrued expenses		52,390	60	41,248
	61 Grants payable			61	
	62 Deferred revenue		128,763	62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b Mortgages and other notes payable (attach schedule)		0	64b	0
	65 Other liabilities (describe <input type="checkbox"/> Deferred rent)		2,291	65	15,896
66 Total liabilities. Add lines 60 through 65		183,444	66	57,144	
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		634,135	67	638,150
	68 Temporarily restricted		99,648	68	188,092
	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)		733,783	73	826,242
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		917,227	74	883,386

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

a	Total revenue, gains, and other support per audited financial statements		a	823,216
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) _____	b4		0
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	823,216
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		0
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12). Add lines c and d		e	823,216

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

a	Total expenses and losses per audited financial statements		a	730,757
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify): _____	b4		0
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	730,757
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): _____	d2		0
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17). Add lines c and d		e	730,757

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name Jennifer Atler Str 1775 Sherman St City Denver ST CO ZIP 80203	Title Executive Dir/Bo Hr/WK 32	48,049	1,405	0
Name Lisa Merlino Str 1775 Sherman St City Denver ST CO ZIP 80203	Title Deputy Director Hr/WK 36	54,059	1,700	0
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name See Statement 2 Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____	0	0	0
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

		Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 8		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? Note. Related organizations include section 509(a)(3) supporting organizations. If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization	75c	X
d	Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>None</u> Str _____ City _____ ST _____ ZIP _____		0	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
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Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				

Part VI Other Information (See the instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$ _____ or more from this return?		
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial change of control? Attach a statement		
80 a	Is the organization related (other than by association with a state or local government, common membership, governing bodies, trustees, officers, etc.) to another organization?		
b	If "Yes," enter the name of the organization Invest in Kids Ac _____ and check w		
81 a	Enter direct and indirect political expenditures (See line 81 instructions)		
b	Did the organization file Form 1120-POL for this year?		

Part VI Other Information (continued)

		Yes	No
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?	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		0	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		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	N/A
85	501(c)(4), (5), or (6) organizations		
a	Were substantially all dues nondeductible by members?		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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		N/A
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?	85g	N/A
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?	85h	N/A
86	501(c)(7) orgs. 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) orgs. 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		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) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter. Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		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="None"/>		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	90b	11
91 a	The books are in care of <input type="text" value="Name Invest in Kids - Jennifer Atler, Exec Director"/> Telephone no. <input type="text" value="(303) 839-1808"/> Located at <input type="text" value="1775 Sherman St"/> City <input type="text" value="Denver"/> ST <input type="text" value="CO"/> ZIP + 4 <input type="text" value="80203"/>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="text"/>	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <input type="text"/>	91c	X
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 <input type="text" value="92"/> N/A		

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

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Incredible Years training					29,620
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	8,678	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		8,678	29,620
105 Total (add line 104, columns (B), (D), and (E))					38,298

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 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)
93 (a)	Provided training sessions for teachers, parents, children in the Incredible Years child enrichment program

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

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

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

Signature of officer: Jennifer Vatter Date: 1/5/12/06

Type or print name and title: Jennifer Vatter Executive Director

Preparer's Use Only

Preparer's signature: Man B Cottrell Date: 5/12/2006 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Cottrell & Associates, PC
7775 Glen Ridge Dr., Castle Rock, CO 80108

Preparer's SSN or PTIN (See Gen. Inst. W): 84-1328258
 Phone no: (303) 814-8546

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2005

Department of the Treasury
Internal Revenue Service

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

Name of the organization Invest in Kids	Employer identification number 84-1455282
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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
Courtney Thomas, 1775 Sherman St #2075 Denver, CO 80203	Nurse Consultant 36	51,005	0	0
.....	0	0	0	0
.....	0	0	0	0
.....	0	0	0	0
.....	0	0	0	0
Total number of other employees paid over \$50,000 ▶ None				

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None.		0
.....		0
.....		0
.....		0
.....		0
Total number of others receiving over \$50,000 for professional services ▶ None.		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None " See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None.		0
.....		0
.....		0
.....		0
.....		0
Total number of other contractors receiving over \$50,000 for other services ▶ None		

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

	Yes	No
<p>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 ▶ \$ <u>6,000</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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</p>	1	X
<p>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)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V, Form 990</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>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)</p>	3a	X
<p>b Do you have a section 403(b) annuity plan for your employees?</p>	3b	X
<p>c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?</p>	3c	X
<p>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?</p>	4a	X
<p>b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	4b	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 ▶ City ST Country
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11 a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11 b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization ▶ Type 1 Type 2 Type 3

Provide the following information about the supported organizations (See page 6 of the instructions)

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

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	895,498	924,500	1,097,714	100,542	3,018,254
16 Membership fees received					0
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	27,083	6,907			33,990
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	3,512	2,566	2,093	404	8,575
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	0	0	0	3,424	3,424
23 Total of lines 15 through 22	926,093	933,973	1,099,807	104,370	3,064,243
24 Line 23 minus line 17	899,010	927,066	1,099,807	104,370	3,030,253
25 Enter 1% of line 23	9,261	9,340	10,998	1,044	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a 60,605
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 2001 through 2004 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b 975,277
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 3,030,253
d Add Amounts from column (e) for lines	18 8,575	19 0			
	22 3,424	26b 975,277			26d 987,276
e Public support (line 26c minus line 26d total)					26e 2,042,977
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 67.42%
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
	(2004) _____	(2003) _____	(2002) _____	(2001) _____	
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 11b, 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					
	(2004) _____	(2003) _____	(2002) _____	(2001) _____	
c Add Amounts from column (e) for lines	15 0	16 0			
	17 0	20 0	21 0		
d Add Line 27a total	0	and line 27b total	0		
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f 0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.00%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15

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

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

N/A

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

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		0
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		6,000
38	Total lobbying expenditures (add lines 36 and 37)	0	6,000
39	Other exempt purpose expenditures		724,757
40	Total exempt purpose expenditures (add lines 38 and 39)	0	730,757
41	Lobbying nontaxable amount Enter the amount from the following table—		
	If the amount on line 40 is—		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is—		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
41		0	134,614
42	Grassroots nontaxable amount (enter 25% of line 41)	0	33,654
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0	0

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

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount	134,614	151,119	149,514	156,508	591,755
46 Lobbying ceiling amount (150% of line 45(e))					887,633
47 Total lobbying expenditures	6,000	11,570	7,723	10,127	35,420
48 Grassroots nontaxable amount	33,654	37,780	37,379	39,127	147,940
49 Grassroots ceiling amount (150% of line 48(e))					221,910
50 Grassroots lobbying expenditures	0	0	0	1,440	1,440

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

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

- a** Transfers from the reporting organization to a noncharitable exempt organization of
 - (i) Cash
 - (ii) Other assets
- b** Other transactions
 - (i) Sales or exchanges of assets with a noncharitable exempt organization
 - (ii) Purchases of assets from a noncharitable exempt organization
 - (iii) Rental of facilities, equipment, or other assets
 - (iv) Reimbursement arrangements
 - (v) Loans or loan guarantees
 - (vi) Performance of services or membership or fundraising solicitations

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

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

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
Invest in Kids Action	501(c) 4	The 501(c) 4 is currently inactive.

Line 22 (990) - Grants and allocations

	Check box if grantee is a business	Class of activity	Grantee's name	Address	City	State	Zip code	Country	Amount given	Relationship
1		IY Partnership Match	Pikes Peak Mental Health	220 Ruskin Dr	Colorado Springs	CO	80910		5,000	
2		IY Partnership Match	The Village for Early Childho		Littleton	CO			5,000	
3		IY Partnership Match	City of Longmont, CO		Longmont	CO			5,000	
4		IY Partnership Match	Douglas County School Distr		Castle Rock	CO			5,000	
5	Totals								20,000	

Line 1 (990) - Public Support and Contributions

	Cash	Non Cash
Line 1a - Direct public support		
1 Contributions	519,829	1
2 Membership dues and assessments (contributions from the public)		2
3 Commercial co-venture		3
4 Special events contributions (Line 9 - Special Events)	0	4
5 _____		5
6 _____		6
7 _____		7
8 _____		8
9 _____		9
10 Total	519,829	10 0
Line 1b - Indirect public support		
Line 1c - Government contributions (grants)	265,089	

INVEST IN KIDS
84-1455282
Nine Months Ended December 31, 2005

Form 990, Part II, Line 42 and
Form 990, Part IV, Lines 57a-c
Property and equipment, accumulated depreciation, and depreciation expense.

Asset Basis	Balance 03/31/05	Additions	Disposals	Balance 12/31/05
Computer Equipment	23,825	\$ 2,281	(5,870)	\$ 20,236
Office Equipment	15,658	5,408	-	21,066
Furniture	3,290	-	-	3,290
	\$ 42,773	\$ 7,689	\$ (5,870)	\$ 44,592

Accumulated Deprec.	Balance 03/31/05	Depreciation Expense	Disposals	Balance 12/31/05
Computer Equipment	\$ 20,369	\$ 3,054	(5,870)	\$ 17,553
Office Equipment	\$ 15,657	-	-	15,657
Furniture	3,173	-	-	3,173
	\$ 39,199	\$ 3,054	\$ (5,870)	\$ 36,383

Net property and equipment	\$ 3,574	\$ 8,209
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INVEST IN KIDS
84-1455282
Nine Months Ended December 31, 2005

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Form 990, Part V

<u>Name and address</u>	<u>Title</u>	<u>Compensation</u>	<u>Approx Time</u>
John Walsh 1775 Sherman St Suite 2075 Denver, CO 80203	Chair	None	4 hours/mo
Robert F Hill 1775 Sherman St Suite 2075 Denver, CO 80203	Board Member	None	2 hours/mo.
Adele Phelan 1775 Sherman St Suite 2075 Denver, CO 80203	Board Member	None	2 hours/mo.
Gregory Kanan 1775 Sherman St Suite 2075 Denver, CO 80203	Board Member	None	2 hours/mo
Cathy Lemon 1775 Sherman St Suite 2075 Denver, CO 80203	Board Member	None	2 hours/mo
Eric Hilty 1775 Sherman St Suite 2075 Denver, CO 80203	Board Member	None	2 hours/mo
James Scarboro 1775 Sherman St Suite 2075 Denver, CO 80203	Board Member	None	2 hours/mo.

▶ See separate instructions.

Part I General Information

Important: All applicants must complete Part I and sign below. See instructions.

Type or Print	Name of applicant (if a joint return is filed, also enter spouse's name) Invest in Kids	Applicant's identifying no (see instructions) 84-1455282
	Number, street, and room or suite no (if a P O box, see instructions) 1775 Sherman St, Room No 2075	Service Center where income tax return will be filed Ogden, UT
	City or town, state, and ZIP code Denver, CO 80203	Applicant's area code and telephone number/Fax number (303) 839-1808 / (303) 839-1695
	Name of filer, if different than the applicant (see instructions)	Filer's identifying number
	Name of person to contact (if not the applicant or filer, attach a power of attorney) Jennifer Adler	Contact person's area code and telephone number/Fax number (303) 839-1808 / (303) 839-1695

1 Check the appropriate box(es) to indicate the type of applicant (see instructions)

- | | | |
|---|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (sec 1381(a)) | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec 1297) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Possession corporation (secs 936 and 30A) | <input type="checkbox"/> Other foreign corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec 957) | <input checked="" type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | <input type="checkbox"/> Homeowners Association (sec 528) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> Specified foreign corporation (SFC) (sec 898) | <input type="checkbox"/> Other _____
(Specify entity and applicable Code section) |
| <input type="checkbox"/> Personal service corporation (PSC) | | |

2 a Approval is requested to (check one) (see instructions)

- Adopt a tax year ending ▶ _____ (Partnerships and PSCs Go to Part III after completing Part I)
- Change to a tax year ending ▶ December 31 Retain a tax year ending ▶ _____

b If changing a tax year, indicate the date the present tax year ends. ▶ March 31

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ▶ April 1, 20 05, and ending ▶ December 31, 20 05

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ▶ Yes No

If "No," attach an explanation

4 Indicate the applicant's present overall method of accounting

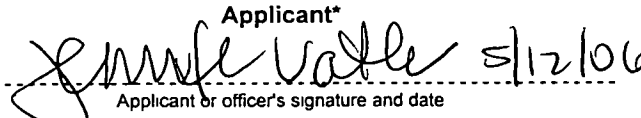
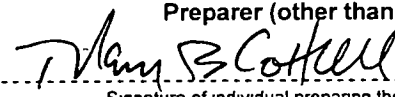
- Cash receipts and disbursements method Accrual method
- Other method (specify) ▶ _____

5 State the nature of the applicant's business or principal source of income

Publicly supported charitable organization formed for the primary purpose of implementing prevention programs for young children

Signature—All Applicants (See Who Must Sign in the instructions)

Under penalties of perjury, I declare that I have examined this application, 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 applicant) is based on all information of which preparer has any knowledge

Applicant*	Preparer (other than applicant)
	
5/12/06	5/12/2006
Applicant or officer's signature and date	Signature of individual preparing the application and date
<u>Jennifer V Adler, Exec Director</u>	<u>Mary B Cottrell</u>
Name and title (print or type)	Name of individual preparing the application

*If the application is filed by one or more U S shareholders of a controlled foreign corporation, the U S shareholders must sign (see instructions)

Cottrell & Associates, PC
Name of firm preparing the application

Part II Automatic Approval Request (see instructions)

Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2002-37, or its successor)

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc 2002-37 (or its successor)? (see instructions) ▶		X
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553		X
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ▶		X

Section B—Partnerships, S Corporations, and Personal Service Corporations (PSCs) (Rev. Proc. 2002-38, or its successor)

4 Is the applicant a partnership, S corporation, or PSC that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc 2002-38 (or its successor)? (see instructions) ▶		X
5 Is the partnership, S corporation, or PSC requesting to change to its required tax year or a 52-53 week tax year ending with reference to such tax year? ▶		X
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4 01(2) of Rev Proc 2002-38 (or its successor)? (see instructions for information required to be submitted) ▶		X
7 Is the S corporation requesting an ownership tax year? (see instructions) ▶		X
8 Is the applicant a partnership requesting a concurrent change pursuant to section 6.10 of Rev. Proc 2002-37 (or its successor) or section 5 04(8) of Rev Proc. 2002-39 (or its successor)? (see instructions) ▶		X

Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ▶		X
---	--	---

Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

10 Is the applicant a tax-exempt organization requesting a change? ▶	X	
--	---	--

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity See instructions.) N/A

Section A—General Information

	Yes	No
1 Is the applicant under examination by the IRS, before an appeals office, or a Federal court? ▶ If "Yes," see the instructions for information that must be included on an attached explanation		
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? ▶ If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented		
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? ▶ If "Yes," attach an explanation.		
4 a Is the applicant requesting to establish a business purpose under section 5 02(1) of Rev Proc. 2002-39 (or its successor)? ▶ If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions) b If your business purpose is based on one of the natural business year tests under section 5 03, check the applicable box <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period (See instructions)		
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period Short period \$ _____ First preceding year \$ _____ Second preceding year \$ _____ Third preceding year \$ _____ Note: <i>Individuals, enter adjusted gross income Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.</i>		

6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period			Yes	No
	Generated	Expiring		
Net operating loss	\$ _____	\$ _____		
Capital loss	\$ _____	\$ _____		
Unused credits	\$ _____	\$ _____		
7 Enter the amount of deferral, if any, resulting from the change (see section 5 05(1), (2), (3) and 6.01(7) of Rev Proc 2002-39, or its successor)				
			\$ _____	
8 a Is the applicant a U S shareholder in a CFC?				
If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.				
b Will each CFC concurrently change its tax year?				
If "Yes" to line 8b, go to Part II, line 3				
If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U S shareholder				
9 a Is the applicant a U S. shareholder in a PFIC as defined in section 1297?				
If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.				
b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund?				
10 a Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC?				
If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount				
b Will any partnership concurrently change its tax year to conform with the tax year requested?				
c If "Yes" to line 10b, has any Form 1128 been filed for such partnership?				
11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office?				
If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request				
12 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application?				
13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application?				
14 Enter amount of user fee attached to this application (see instructions)				\$ _____
Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)			N/A	
15 Enter the date of incorporation				
16 a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period?			Yes	No
b If "Yes," will the corporation be going to a permitted S corporation tax year?				
If "No" to line 16b, attach an explanation				
17 Is the corporation a member of an affiliated group filing a consolidated return?				
If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation				
18 a Personal service corporations (PSCs) Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.				
b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year.				
<input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____)				
<input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))				

Section C—S Corporations (see instructions)

19	Enter the date of the S corporation election ▶	N/A	Yes	No
20	Is any shareholder applying for a corresponding change in tax year? ▶ If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.			
21	If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))			
22	Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period			

Section D—Partnerships (see instructions) N/A

23	Enter the date the partnership's business began ▶		Yes	No
24	Is any partner applying for a corresponding change in tax year? ▶			
25	Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits			
26	Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? ▶ If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.			
27	If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))			

Section E—Controlled Foreign Corporations (CFC) N/A

28	Attach a statement for each U S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.			
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Section F—Tax-Exempt Organizations

29	Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶	Yes	No
30	Date of organization. ▶	3/18/1998	
31	Code section under which the organization is exempt. ▶	501(c)3	
32	Is the organization required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL? ▶	X	
33	Enter the date the tax exemption was granted. ▶	10/8/1998	Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation.
34	If the organization is a private foundation, is the foundation terminating its status under section 507? . . . ▶	N/A	

Section G—Estates N/A

35	Enter the date the estate was created ▶		
36 a	Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.		
b	Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.		

Section H—Passive Foreign Investment Companies N/A

37	If the applicant is a passive foreign investment company, attach a statement providing each U S. shareholder's name, address, identifying number, and percentage of interest owned.		
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Change of Address

▶ Please type or print.

▶ See instructions on back.

▶ Do not attach this form to your return.

Part I Complete This Part To Change Your Home Mailing Address

Check all boxes this change affects:

- 1 Individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040NR, etc.)
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here
- 2 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below

▶ Decedent's name

▶ Social security number

3 a Your name (first name, initial, and last name)	3 b Your social security number
4 a Spouse's name (first name, initial, and last name)	4 b Spouse's social security number

5 Prior name(s). See instructions

6 a Old address (no , street, city or town, state, and ZIP code) If a P O box or foreign address, see instructions	Apt no
6 b Spouse's old address, if different from line 6a (no , street, city or town, state, and ZIP code) If a P O box or foreign address, see instructions	Apt no
7 New address (no , street, city or town, state, and ZIP code) If a P O box or foreign address, see instructions	Apt no

Part II Complete This Part To Change Your Business Mailing Address or Business Location



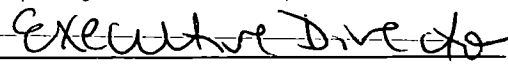
Check all boxes this change affects

- 8 Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
- 9 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 10 Business location

11 a Business name	11 b Employer identification number
Invest in Kids	84-1455282
12 Old mailing address (no , street, city or town, state, and ZIP code) If a P O box or foreign address, see instructions 600 Grant Street Denver, CO 80203	Room or suite no 360
13 New mailing address (no , street, city or town, state, and ZIP code) If a P O box or foreign address, see instructions 1775 Sherman St Denver, CO 80203	Room or suite no 2075
14 New business location (no , street, city or town, state, and ZIP code) If a foreign address, see instructions 1775 Sherman St Denver, CO 80203	Room or suite no 2075

Part III Signature

Daytime telephone number of person to contact (optional) ▶ (303) 839-1808

Sign Here		15/12/06 Date		15/12/06 Date
	If joint return, spouse's signature	Date	If Part I completed, signature of owner, officer, or representative 	Title