

# 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)

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 2007 calendar year, or tax year beginning **MAY 1, 2007** and ending **APR 30, 2008**

<b>B</b> Check if applicable:	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>CHILD START, INC.</b>	<b>D</b> Employer identification number <b>48-0637922</b>
<input checked="" type="checkbox"/> Address change		Number and street (or P.O. box if mail is not delivered to street address) Room/suite	<b>E</b> Telephone number <b>316-682-1853</b>
<input type="checkbox"/> Name change		<b>1069 S GLENDALE</b>	<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
<input type="checkbox"/> Initial return		City or town, state or country, and ZIP + 4 <b>WICHITA, KS 67218</b>	<input type="checkbox"/> Other (specify) ▶
<input type="checkbox"/> Termination		<p>• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</p> <p><b>H and I are not applicable to section 527 organizations.</b></p>	
<input type="checkbox"/> Amended return		<p><b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H(b)</b> If "Yes," enter number of affiliates ▶ <b>N/A</b></p> <p><b>H(c)</b> Are all affiliates included? <b>N/A</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list.)</p> <p><b>H(d)</b> Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>I</b> Group Exemption Number ▶ <b>N/A</b></p>	
<input type="checkbox"/> Application pending		<p><b>M</b> Check <input checked="" type="checkbox"/> if the organization is <b>not</b> required to attach Sch. B (Form 990, 990-EZ, or 990-PF).</p>	

**G** Website: ▶ **WWW.CHILDSTART.ORG**

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

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **11,986,208.**

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

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received:			
		<b>a</b>	Contributions to donor advised funds .....	<b>1a</b>	
		<b>b</b>	Direct public support (not included on line 1a) .....	<b>1b</b>	28,069.
		<b>c</b>	Indirect public support (not included on line 1a) .....	<b>1c</b>	984,050.
		<b>d</b>	Government contributions (grants) (not included on line 1a) .....	<b>1d</b>	10,623,173.
		<b>e</b>	<b>Total</b> (add lines 1a through 1d) (cash \$ <b>11,635,292.</b> noncash \$ _____) ...	<b>1e</b>	<b>11,635,292.</b>
		<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93) .....	<b>2</b>	245,509.
		<b>3</b>	Membership dues and assessments .....	<b>3</b>	24,622.
		<b>4</b>	Interest on savings and temporary cash investments .....	<b>4</b>	4,497.
		<b>5</b>	Dividends and interest from securities .....	<b>5</b>	
		<b>6 a</b>	Gross rents .....	<b>6a</b>	
		<b>b</b>	Less: rental expenses .....	<b>6b</b>	
	<b>c</b>	Net rental income or (loss). Subtract line 6b from line 6a .....	<b>6c</b>		
	<b>7</b>	Other investment income (describe ▶ _____) .....	<b>7</b>		
	<b>8 a</b>	Gross amount from sales of assets other than inventory .....	(A) Securities	(B) Other	
			<b>8a</b>		
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>8b</b>		
	<b>c</b>	Gain or (loss) (attach schedule) .....	<b>8c</b>		
	<b>d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B) .....	<b>8d</b>		
	<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	<b>a</b>	Gross revenue (not including \$ _____ <b>0.</b> of contributions reported on line 1b) ...	<b>9a</b>	15,827.	
	<b>b</b>	Less: direct expenses other than fundraising expenses .....	<b>9b</b>	7,481.	
	<b>c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a .....	<b>9c</b>	SEE STATEMENT 1 8,346.	
	<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>		
	<b>b</b>	Less: cost of goods sold .....	<b>10b</b>		
	<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a .....	<b>10c</b>		
	<b>11</b>	Other revenue (from Part VII, line 103) .....	<b>11</b>	60,461.	
	<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11 .....	<b>12</b>	<b>11,978,727.</b>	
<b>Expenses</b>	<b>13</b>	Program services (from line 44, column (B)) .....	<b>13</b>	11,000,284.	
	<b>14</b>	Management and general (from line 44, column (C)) .....	<b>14</b>	737,362.	
	<b>15</b>	Fundraising (from line 44, column (D)) .....	<b>15</b>		
	<b>16</b>	Payments to affiliates (attach schedule) .....	<b>16</b>		
	<b>17</b>	<b>Total expenses.</b> Add lines 16 and 44, column (A) .....	<b>17</b>	<b>11,737,646.</b>	
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12 .....	<b>18</b>	241,081.	
	<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A)) .....	<b>19</b>	674,442.	
	<b>20</b>	Other changes in net assets or fund balances (attach explanation) .....	<b>20</b>	SEE STATEMENT 2 <58,286.>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20 .....	<b>21</b>	<b>857,237.</b>	

**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
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ 0 • noncash \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ 0 • noncash \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>				
<b>23</b> Specific assistance to individuals (attach schedule)				
<b>24</b> Benefits paid to or for members (attach schedule)				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	84,795.	0.	84,795.	0.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	5,268,364.	4,955,988.	312,376.	
<b>27</b> Pension plan contributions not included on lines 25a, b, and c				
<b>28</b> Employee benefits not included on lines 25a - 27	415,068.	389,217.	25,851.	
<b>29</b> Payroll taxes	560,547.	528,688.	31,859.	
<b>30</b> Professional fundraising fees				
<b>31</b> Accounting fees				
<b>32</b> Legal fees				
<b>33</b> Supplies	233,708.	216,173.	17,535.	
<b>34</b> Telephone				
<b>35</b> Postage and shipping	27,932.	26,924.	1,008.	
<b>36</b> Occupancy	415,518.	303,760.	111,758.	
<b>37</b> Equipment rental and maintenance	95,547.	89,097.	6,450.	
<b>38</b> Printing and publications	61,097.	48,548.	12,549.	
<b>39</b> Travel	219,628.	212,117.	7,511.	
<b>40</b> Conferences, conventions, and meetings				
<b>41</b> Interest	2,627.		2,627.	
<b>42</b> Depreciation, depletion, etc. (attach schedule)	182,944.	177,721.	5,223.	
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> PROGRAM AND ACTIVITIES	3,748,686.	3,721,054.	27,632.	
<b>b</b> UTILITIES	179,083.	149,705.	29,378.	
<b>c</b> ADVERTISING	42,748.	41,183.	1,565.	
<b>d</b> INSURANCE	87,655.	75,922.	11,733.	
<b>e</b> PROFESSIONAL SERVICES				
<b>f</b> AND FEES	86,996.	42,333.	44,663.	
<b>g</b> DUES AND SUBSCRIPTIONS	24,703.	21,854.	2,849.	
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	11,737,646.	11,000,284.	737,362.	0.

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;  
 (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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? ► SEE STATEMENT 3	Program Service Expenses
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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
<b>a CHILD CARE RESOURCE AND REFERRAL PROGRAM</b>	
(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	196,491.
<b>b WICHITA HEAD START - EXPERIENCE FOR ECONOMICALLY DISADVANTAGED ZERO TO FIVE YEAR OLDS, HEALTH SCREENING AND TREATMENT, NUTRITION AND SOCIAL SERVICES</b>	
(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	7,544,011.
<b>c CHILD AND ADULT CARE FOOD PROGRAM - PARTIAL REIMBURSEMENT FOR LICENSED DAY CARE PROVIDERS FOR PROVIDING NUTRITIOUS MEALS AND SNACKS</b>	
(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	2,321,610.
<b>d CHILD CARE OUTREACH</b>	
(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	742,592.
<b>e Other program services (attach schedule) SEE STATEMENT 4</b>	
(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	195,580.
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) .....	11,000,284.

Form 990 (2007)

**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) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing .....	156,440.	45	663,164.
	46 Savings and temporary cash investments .....		46	
	47 a Accounts receivable .....			
	b Less: allowance for doubtful accounts .....			
	48 a Pledges receivable .....			
	b Less: allowance for doubtful accounts .....			
	49 Grants receivable .....	722,263.	49	723,868.
	50 a Receivables from current and former officers, directors, trustees, and key employees .....			
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....			
	51 a Other notes and loans receivable .....			
	b Less: allowance for doubtful accounts .....			
	52 Inventories for sale or use .....			
	53 Prepaid expenses and deferred charges .....	23,443.	53	31,943.
	54 a Investments - publicly-traded securities .....			
b Investments - other securities .....				
55 a Investments - land, buildings, and equipment: basis .....				
b Less: accumulated depreciation .....				
56 Investments - other .....				
57 a Land, buildings, and equipment: basis .....	3,304,244.			
b Less: accumulated depreciation <b>STMT 5</b> .....	2,731,202.			
58 Other assets, including program-related investments (describe .....				
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 .....	1,568,581.	59	1,992,017.	
Liabilities	60 Accounts payable and accrued expenses .....	848,558.	60	782,262.
	61 Grants payable .....		61	
	62 Deferred revenue .....	4,709.	62	332,512.
	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 .....	40,872.	65	20,006.
66 <b>Total liabilities.</b> Add lines 60 through 65 .....	894,139.	66	1,134,780.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....	674,442.	67	857,237.
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....		72	
73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) .....	674,442.	73	857,237.	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 .....	1,568,581.	74	1,992,017.	



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

Table with 4 columns: Question, Yes, No. Row 75a: Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. Row 75b: 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? Row 75c: 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 the organization? Row 75d: Does the organization have a written conflict of interest policy?

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.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (if not paid, enter -0-), (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1: NONE

Part VI Other Information (See the instructions.)

Table with 4 columns: Question, Yes, No. Row 76: Did the organization make a change in its activities or methods of conducting activities? Row 77: Were any changes made in the organizing or governing documents but not reported to the IRS? Row 78a: Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? Row 78b: If "Yes," has it filed a tax return on Form 990-T for this year? Row 79: Was there a liquidation, dissolution, termination, or substantial contraction during the year? Row 80a: 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? Row 80b: If "Yes," enter the name of the organization. Row 81a: Enter direct and indirect political expenditures. Row 81b: 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? 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.)	X	
82b	1,599,409.		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b	N/A		
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		
85a	N/A		
85 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.		
85b	N/A		
85 c	Dues, assessments, and similar amounts from members	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g	N/A		
85 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) organizations. Enter: a Initiation fees and capital contributions included on line 12		
86a	N/A		
86 b	Gross receipts, included on line 12, for public use of club facilities	N/A	
86b	N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders		
87a	N/A		
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
87b	N/A		
88 a	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
88a			
88 b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 $\blacktriangleright$ 0.; section 4912 $\blacktriangleright$ 0.; section 4955 $\blacktriangleright$ 0.		
89 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		X
89b			
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 $\blacktriangleright$ 0.		
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization $\blacktriangleright$ 0.		
89 e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89e			
89 f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89f			
89 g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90 a	List the states with which a copy of this return is filed $\blacktriangleright$ KS		
90 b	Number of employees employed in the pay period that includes March 12, 2007	242	
91 a	The books are in care of $\blacktriangleright$ TINA VIRAMONTEZ Located at $\blacktriangleright$ 1069 S GLENDALE, WICHITA, KS Telephone no. $\blacktriangleright$ 316-682-1853 ZIP + 4 $\blacktriangleright$ 67218		
91 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 $\blacktriangleright$ N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
91b			

**Part VI Other Information** (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? Yes No  
 If "Yes," enter the name of the foreign country 91c N/A X

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here 92   
 and enter the amount of tax-exempt interest received or accrued during the tax year 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) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CLIENT FEES	561300	222,779.			13,647.
b CONTRIBUTIONS	561300	9,083.			
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					24,622.
95 Interest on savings and temporary cash investments			14	4,497.	
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	561300	8,346.			
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a OTHER					60,461.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		240,208.		4,497.	98,730.
105 Total (add line 104, columns (B), (D), and (E))					343,435.

Note: Line 105 plus line 1e, 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	FEES CHARGED TO COVER SERVICES OFFERED
94	MEMBERSHIP DUES CHARGED FOR USE OF SERVICES
103A	MISCELLANEOUS REVENUES EARNED IN EXEMPT FUNCTION

**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	%			
	%			
	%			
	%			

**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  
 Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No  
 Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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: *Teresa I. Rupp* Date: *11/20/08*

Type or print name and title: *TERESA I. RUPP EXECUTIVE DIRECTOR*

Paid Preparer's Use Only

Preparer's signature: *DENISE E. HINSON* Date: *NOV 19 2008* Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: *ALLEN, GIBBS & HOULIK, L.C. 301 N. MAIN, SUITE 1700 WICHITA, KS 67202-4868*

EIN: \_\_\_\_\_ Phone no.: *316-267-7231*

**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

OMB No. 1545-0047

**2007**

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

CHILD START, INC.

Employer identification number

48: 0637922

**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
NANCY B KRASE 1069 S GLENDALE, WICHITA, KS 67218	EARLY CHILDHOOD COOR 40.00	62,109.	2,484.	
EILEEN J LEIFHEIT 1069 S GLENDALE, WICHITA, KS 67218	SYSTEMS SUPPORT COOR 40.00	62,966.	2,419.	
CHERYL A DUNN 1069 S GLENDALE, WICHITA, KS 67218	OUTREACH DIRECTOR 40.00	66,310.	2,652.	
GLENDA L WILCOX 1069 S GLENDALE, WICHITA, KS 67218	EARLY CHILD DIRECTO 40.00	76,536.	3,012.	
Total number of other employees paid over \$50,000	0			

**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
PPK P O B 47066, WICHITA, KS 67201	HEALTH INSURANCE	554,901.
GREATER WICHITA YMCA 3330 N WOODLAWN, WICHITA, KS 67226	CHILD CARE SERVICES	512,248.
THE OPPORTUNITY PROJECT SCHOOL IC 1625 N WATERFRONT PKWY SUITE 100, WICHITA, KS 672	CHILD CARE SERVICES	322,030.
VALIC P O B 200904, HOUSTON, TX 77216	PENSION PLAN	258,457.
Total number of others receiving over \$50,000 for professional services	0	

**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
WICHITA CANTEEN 9888 W YORK, WICHITA, KS 67215	FOOD FOR HS CENTERS	265,822.
Total number of other contractors receiving over \$50,000 for other 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.)		X
	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.		
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property? .....	2a	X
b	Lending of money or other extension of credit? .....	2b	X
c	Furnishing of goods, services, or facilities? .....	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	2d	X
e	Transfer of any part of its income or assets? .....	2e	X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) .....	3a	X
b	Did the organization have a section 403(b) annuity plan for its employees? .....	3b	X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement .....	3c	X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? .....	3d	X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g .....	4a	X
b	Did the organization make any taxable distributions under section 4966? .....	4b	N/A
c	Did the organization make a distribution to a donor, donor advisor, or related person? .....	4c	N/A
d	Enter the total number of donor advised funds owned at the end of the tax year .....		0
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year .....		0.
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts .....		0.
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year .....		0.

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
  - Type I
  - Type II
  - Type III-Functionally Integrated
  - Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> .....					▶

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	10,828,585.	10,776,607.	10,910,359.	10,754,106.	43,269,657.
16 Membership fees received	24,914.	61,203.	23,246.	23,137.	132,500.
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	205,489.	101,597.	122,377.	100,101.	529,564.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	102.	130.	118.	384.	734.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	13,667.	789.	SEE STATEMENT 9 1,322.	45,935.	61,713.
23 Total of lines 15 through 22	11,072,757.	10,940,326.	11,057,422.	10,923,663.	43,994,168.
24 Line 23 minus line 17	10,867,268.	10,838,729.	10,935,045.	10,823,562.	43,464,604.
25 Enter 1% of line 23	110,728.	109,403.	110,574.	109,237.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 869,292.
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 0.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 43,464,604.
d Add: Amounts from column (e) for lines: 18 734. 19 22 61,713. 26b					26d 62,447.
e Public support (line 26c minus line 26d total)					26e 43,402,157.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.8563%
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					
(2006) (2005) (2004) (2003)					
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: N/A					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

NONE

**Part V Private School Questionnaire** (See page 9 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 11 of the instructions.)  
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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
		N/A	
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures .....	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table -		
	<b>If the amount on line 40 is -</b> <b>The lobbying nontaxable amount is -</b>		
	Not over \$500,000 .....	20% of the amount on line 40 .....	
	Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 .....	
	Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 .....	
	Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000 .....	
	Over \$17,000,000 .....	\$1,000,000 .....	
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>	

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

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
<b>45</b> Lobbying nontaxable amount .....					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					0.
<b>47</b> Total lobbying expenditures .....					0.
<b>48</b> Grassroots nontaxable amount .....					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					0.
<b>50</b> Grassroots lobbying expenditures .....					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

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

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



FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 1

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)
CHILDREN'S CHAMPIONS	15,827.		15,827.	7,481.	8,346.
TO FM 990, PART I, LINE 9	15,827.		15,827.	7,481.	8,346.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2

DESCRIPTION	AMOUNT
N/D IMPAIRMENT LOSS	<58,286.>
TOTAL TO FORM 990, PART I, LINE 20	<58,286.>

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III STATEMENT 3

EXPLANATION  
 TO PROVIDE COMMUNITY ACCESS TO QUALITY CHILD CARE AND EARLY CHILDHOOD EDUCATION PROGRAMS.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 4

DESCRIPTION OF OTHER PROGRAM SERVICES	GRANTS AND ALLOCATIONS	EXPENSES
OTHER OUT REACH	0.	195,580.
TOTAL TO FORM 990, PART III, LINE E		195,580.

---



---

FORM 990                      DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT                      STATEMENT      5

---

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDINGS & LEASEHOLD IMPROVEMENTS	1,168,119.	970,176.	197,943.
EQUIPMENT	2,040,343.	1,761,026.	279,317.
LAND	95,782.	0.	95,782.
TOTAL TO FORM 990, PART IV, LN 57	<u>3,304,244.</u>	<u>2,731,202.</u>	<u>573,042.</u>

---



---

FORM 990                                      OTHER LIABILITIES                                      STATEMENT      6

---

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CAPITALIZED LEASE OBLIGATION	40,872.	20,006.
TOTAL TO FORM 990, PART IV, LINE 65	<u>40,872.</u>	<u>20,006.</u>

---



---

FORM 990                                      OTHER EXPENSES NOT INCLUDED ON FORM 990                                      STATEMENT      7

---

DESCRIPTION	AMOUNT
N/D IMPAIRMENT LOSS FROM FIXED ASSETS	58,286.
EXPENSES FROM SPECIAL EVENTS	7,481.
TOTAL TO FORM 990, PART IV-B	<u>65,767.</u>

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
TERESA I. RUPP 1069 S GLENDALE WICHITA, KS 67218	EXECUTIVE DIRECTOR 40.00	81,534.	3,261.	0.
MICHAEL DEBROECK 1069 S GLENDALE WICHITA, KS 67218	CHAIRMAN 0.00	0.	0.	0.
JOHN JENKINS 1069 S GLENDALE WICHITA, KS 67218	VICE CHAIR 0.00	0.	0.	0.
ROBERT K ANDERSON 1069 S GLENDALE WICHITA, KS 67218	TREASURER 0.00	0.	0.	0.
KATHY GRIER CLARK 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
ROY HAMMAR 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
KIMBERLY JOACHIMS 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
BRANDI KOSKIE 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
JILL LAFFOON 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
ROBERT H ROSS 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
SUSAN WALSTON 1069 S GLENDALE WICHITA, KS 67218	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		81,534.	3,261.	0.

SCHEDULE A	OTHER INCOME			STATEMENT 9
DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT
TOTAL TO SCHEDULE A, LINE 22	13,667.	789.	1,322.	45,935.

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

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

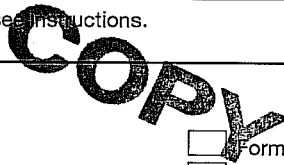
**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

<b>Type or print</b>	Name of Exempt Organization <b>CHILD START, INC.</b>	Employer identification number <b>48-0637922</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1069 S GLENDALE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WICHITA, KS 67218</b>	



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

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

- The books are in the care of ▶ **TINA VIRAMONTEZ**  
 Telephone No. ▶ **316-682-1853** 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.

**1** I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **DECEMBER 15, 2008**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **MAY 1, 2007**, and ending **APR 30, 2008**.

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

<b>3a</b> 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>3a</b>	\$	
<b>b</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.	<b>3b</b>	\$	
<b>c Balance Due.</b> 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.	<b>3c</b>	\$	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.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**

# Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

# 2007

Department of the Treasury  
Internal Revenue Service (77)

For calendar year 2007 or other tax year beginning **MAY 1, 2007**, and ending **APR 30, 2008**

Open to Public Inspection for 501(c)(3) Organizations Only

<b>A</b> <input checked="" type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(C)(3) ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>CHILD START, INC.</b>  Number, street, and room or suite no. If a P.O. box, see page 9 of instructions. <b>1069 S GLENDALE</b>  City or town, state, and ZIP code <b>WICHITA, KS 67218</b>	<b>D</b> Employer identification number (Employees' trust, see instructions for Block D on page 9.)  <b>48-0637922</b>  <b>E</b> Unrelated business activity codes (See instructions for Block E on page 9.)  <b>561300</b>
<b>C</b> Book value of all assets at end of year  <b>1,992,017.</b>	<b>F</b> Group exemption number (see instructions for Block F.) ▶  <b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Describe the organization's primary unrelated business activity. ▶ **CLIENT CHILDCARE AND WORKSHOP FEES**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ..... ▶  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **TINA VIRAMONTEZ** Telephone number ▶ **316-682-1853**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales <u>247,689.</u>			
<b>b</b> Less returns and allowances <u>                    </u> <b>c</b> Balance <u>                    </u> ▶	<b>1c</b> 247,689.		
<b>2</b> Cost of goods sold (Schedule A, line 7) .....	<b>2</b> 7,481.		
<b>3</b> Gross profit. Subtract line 2 from line 1c .....	<b>3</b> 240,208.		240,208.
<b>4 a</b> Capital gain net income (attach Schedule D) .....	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) .....	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts .....	<b>4c</b>		
<b>5</b> Income (loss) from partnerships and S corporations (attach statement) .....	<b>5</b>		
<b>6</b> Rent income (Schedule C) .....	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E) .....	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) .....	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I) .....	<b>10</b>		
<b>11</b> Advertising income (Schedule J) .....	<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule.) .....	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12 .....	<b>13</b> 240,208.		240,208.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K) .....	<b>14</b>	
<b>15</b> Salaries and wages .....	<b>15</b>	168,033.
<b>16</b> Repairs and maintenance .....	<b>16</b>	
<b>17</b> Bad debts .....	<b>17</b>	
<b>18</b> Interest (attach schedule) .....	<b>18</b>	
<b>19</b> Taxes and licenses .....	<b>19</b>	14,365.
<b>20</b> Charitable contributions (See instructions for limitation rules.) .....	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562) .....	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return .....	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion .....	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans .....	<b>24</b>	
<b>25</b> Employee benefit programs .....	<b>25</b>	48.
<b>26</b> Excess exempt expenses (Schedule I) .....	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J) .....	<b>27</b>	
<b>28</b> Other deductions (attach schedule) .....	<b>28</b>	SEE STATEMENT 10 33,723.
<b>29 Total deductions.</b> Add lines 14 through 28 .....	<b>29</b>	216,169.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 .....	<b>30</b>	24,039.
<b>31</b> Net operating loss deduction (limited to the amount on line 30) .....	<b>31</b>	24,039.
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 .....	<b>32</b>	0.
<b>33</b> Specific deduction (Generally \$1,000, but see instructions for exceptions) .....	<b>33</b>	1,000.
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 .....	<b>34</b>	0.

CHILD START, INC  
990-T SCHEDULE  
48-0637922  
4/30/2008

NET OPERATING LOSS DEDUCTION, FORM 990-T

TAX YEAR	LOSS SUBSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING TO USE
4/30/2003	58,025	0	58,025
4/30/2004	2,910	0	60,935
4/30/2005	0	5,490	55,445
4/30/2006	4,718	0	60,163
4/30/2007	13,929	0	74,092
4/30/2008	0	24,039	50,053

**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation.  
 Controlled group members (sections 1561 and 1563) check here  See instructions and:  
**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_  
**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_  
**c** Income tax on the amount on line 34 **35c** 0.

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:  
 Tax rate schedule or  Schedule D (Form 1041) **36**

**37 Proxy tax.** See instructions **37**

**38 Alternative minimum tax** **38**

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies **39** 0.

**Part IV Tax and Payments**

**40a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a**

**b** Other credits (see instructions) **40b**

**c** General business credit. Check here and indicate which forms are attached:  
 Form 3800  Form(s) (specify) **40c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) **40d**

**e** Total credits. Add lines 40a through 40d **40e**

**41** Subtract line 40e from line 39 **41** 0.

**42** Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule) **42**

**43** Total tax. Add lines 41 and 42 **43** 0.

**44a** Payments: A 2006 overpayment credited to 2007 **44a**

**b** 2007 estimated tax payments **44b**

**c** Tax deposited with Form 8868 **44c**

**d** Foreign organizations: Tax paid or withheld at source (see instructions) **44d**

**e** Backup withholding (see instructions) **44e**

**f** Other credits and payments:  Form 2439  Form 4136  Other Total **44f**

**45** Total payments. Add lines 44a through 44f **45**

**46** Estimated tax penalty (see instructions). Check if Form 2220 is attached  **46**

**47** Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed **47** 0.

**48** Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** 0.

**49** Enter the amount of line 48 you want: Credited to 2008 estimated tax **49** Refunded **49**

**Part V Statements Regarding Certain Activities and Other Information** (See instructions on page 18)

**1** At any time during the 2007 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1. If YES, enter the name of the foreign country here **Yes** **No**  
 \_\_\_\_\_ **X**

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the Instructions for other forms the organization may have to file. **Yes** **No**  
 \_\_\_\_\_ **X**

**3** Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

<b>1</b> Inventory at beginning of year	<b>1</b>	0.	<b>6</b> Inventory at end of year	<b>6</b>	0.
<b>2</b> Purchases	<b>2</b>		<b>7</b> Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	7,481.
<b>3</b> Cost of labor	<b>3</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<b>Yes</b>	<b>No</b>
<b>4a</b> Additional section 263A costs	<b>4a</b>				<b>X</b>
<b>b</b> Other costs (attach schedule)	<b>4b</b>	7,481.			
<b>5</b> Total. Add lines 1 through 4b	<b>5</b>	7,481.			

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: *Green* Date: \_\_\_\_\_ Title: *Executive Director*  
 May the IRS discuss this return with the preparer shown below (see instructions)?  **Yes**  **No**

**Paid Preparer's Use Only**  
 Preparer's signature: **DENISE E. HINSON** Date: \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP code: **ALLEN, GIBBS & HOULIK, L.C.**  
**301 N. MAIN, SUITE 1700**  
**WICHITA, KS 67202-4868**  
 Check if self-employed  Preparer's SSN or PTIN: **P00287304**  
 EIN: **48-1032601**  
 Phone no.: **316-267-7231**

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instr. on pg 20)

1 Description of property

Table with 4 rows for property descriptions (1-4).

Table with 3 columns: (a) From personal property, (b) From real and personal property, and 3 Deductions directly connected with the income.

Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0. Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

Schedule E - Unrelated Debt-Financed Income (See instructions on page 20)

Table with 4 columns: 1 Description of debt-financed property, 2 Gross income from or allocable to debt-financed property, 3 Deductions directly connected with or allocable to debt-financed property (a) Straight line depreciation, (b) Other deductions.

Table with 5 columns: 4 Amount of average acquisition debt, 5 Average adjusted basis, 6 Column 4 divided by column 5, 7 Gross income reportable, 8 Allocable deductions.

Totals. Enter here and on page 1, Part I, line 7, column (A) 0. Enter here and on page 1, Part I, line 7, column (B) 0. Total dividends-received deductions included in column 8 0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (See instructions on page 21)

Table for Exempt Controlled Organizations with 6 columns: 1 Name of Controlled Organization, 2 Employer Identification Number, 3 Net unrelated income (loss), 4 Total of specified payments made, 5 Part of column 4 that is included in the controlling organization's gross income, 6 Deductions directly connected with income in column (5).

Nonexempt Controlled Organizations

Table with 5 columns: 7 Taxable Income, 8 Net unrelated income (loss), 9 Total of specified payments made, 10 Part of column 9 that is included in the controlling organization's gross income, 11 Deductions directly connected with income in column 10.

Totals. Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A) 0. Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B) 0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**

(see instructions on page 22)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....	0.			0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**

(see instructions on page 22)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....	0.	0.				0.

**Schedule J - Advertising Income** (see instructions on page 22)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b> .....	0.	0.				0.

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b> .....	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions on page 23)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
<b>Total. Enter here and on page 1, Part II, line 14</b> .....			0.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 10
DESCRIPTION		AMOUNT
INDIRECT EXPENSES		23,605.
MILEAGE		287.
KBI FEES		704.
SEMINARS/TRAINING		1,198.
TELEPHONE		764.
WORKERS COMP INS		2,072.
EMPLOYEE HEALTH SCREEN		362.
SUPPLIES		385.
OUTSIDE SERVICES		2,533.
POSTAGE		588.
PRINTING		759.
INSURANCE-LIFE/DISABILITY		130.
INSURANCE-HEALTH		78.
ADVERTISING		91.
ACCOUNTING & LEGAL SERVICES		167.
TOTAL TO FORM 990-T, PAGE 1, LINE 28		33,723.

FORM 990-T	COST OF GOODS SOLD - OTHER COSTS	STATEMENT 11
DESCRIPTION		AMOUNT
PROGRAM SUPPLIES AND PRINTING COSTS		7,481.
TOTAL TO FORM 990-T, SCHEDULE A, LINE 4B		7,481.

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  ▶
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only  ▶

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>	Name of Exempt Organization <b>CHILD START, INC.</b>	Employer identification number <b>48-0637922</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1069 S GLENDALE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WICHITA, KS 67218</b>	

COPY

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

- |                                      |   |                                    |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990    | <input checked="" 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 ▶ **TINA VIRAMONTEZ**  
 Telephone No. ▶ **316-682-1853** 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.

**1** I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **MARCH 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **MAY 1, 2007**, and ending **APR 30, 2008**.

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

<b>3a</b> 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>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance Due.</b> 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.	<b>3c</b>	\$	0.

**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.