

Form **990-EZ**

Short Form 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. 1545-1150

2006

Department of the Treasury
Internal Revenue Service

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning _____, **2006**, and ending _____,

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C</p> <p style="font-size: 12pt; font-weight: bold;">BLUE START MOTHERS OF AMERICA, INC</p> <p style="font-size: 12pt; font-weight: bold;">PO BOX 1236</p> <p style="font-size: 12pt; font-weight: bold;">TULSA, OK 74101-1236</p>	<p>D Employer identification number</p> <p style="font-size: 12pt; font-weight: bold;">34-1008973</p> <p>E Telephone number</p> <p style="font-size: 12pt; font-weight: bold;">(661) 299-1451</p> <p>F Group Exemption Number _____ ▶</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ **WWW.BLUESTARTMOTHERS.COM**

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

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

K Check if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ **\$ 94,497.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

	1 Contributions, gifts, grants, and similar amounts received	1	43,933.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	18,211.
	4 Investment income	4	
REVENUE	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
	6 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (line 6a less line 6b)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	32,353.
	b Less: cost of goods sold	7b	11,183.
	c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	21,170.
	8 Other revenue (describe ▶ _____)	8	
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	83,314.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	8,400.
	13 Professional fees and other payments to independent contractors	13	2,602.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ _____ See Statement 1)	16	23,267.
	17 Total expenses (add lines 10 through 16)	17	34,269.
	18 Excess or (deficit) for the year (line 9 less line 17)	18	49,045.
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	24,590.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year (combine lines 18 through 20)	21	73,635.

Part II Balance Sheets — If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See Instructions)

		(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	22	13,210.	22	55,933.
23 Land and buildings	23		23	
24 Other assets (describe ▶ See Statement 2)	24	11,380.	24	17,702.
25 Total assets	25	24,590.	25	73,635.
26 Total liabilities (describe ▶ _____)	26	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	24,590.	27	73,635.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form 990-EZ (2006)

Part III Statement of Program Service Accomplishments (See the instructions.)		N/A	Expenses
What is the organization's primary exempt purpose? Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
28	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>		28a
29	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>		29a
30	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>		30a
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>		31a
32	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>		32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See 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 and deferred compensation	(E) Expense account and other allowances
JEAN BURLINGHAM PO BOX 83 BLOOMINGFIELD, NY 34239	President 0	0.	0.	4,800.
KAREN STEVENS 5207 VILLA VIEW DR FARMINGTON, NM 87402	1st VP 0	0.	0.	1,200.
JEAN DUANE PO BOX 172 BIRD ISLAND, MN 55310	2nd VP 0	0.	0.	1,200.
ANITA WAGNER 2827 PURDUE RD KETTERING, OH 45420	3rd VP 0	0.	0.	1,200.

Part V Other Information (Note the statement requirement in the instructions)		See Statement 3	Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.	34		X
35	<i>If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.</i>			
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' attach a statement.)	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. <input type="checkbox"/> 37a 0.			
b	Did the organization file Form 1120-POL for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If 'Yes,' attach the sch specified in the line 38 instructions and enter the amount involved.	38b	N/A	
39	501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9.	39a	N/A	
b	Gross receipts, included on line 9, for public use of club facilities.	39b	N/A	

Part V Other Information (Note the statement requirement in the instructions) (Continued)

40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

section 4911 ▶ **0.** ; section 4912 ▶ **0.** ; section 4955 ▶ **0.**

b 501(c)(3) and (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 an explanation.

	Yes	No
40b		X
40c		
40d		
40e		X

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ **0.**

d Enter amount of tax on line 40c reimbursed by the organization. ▶ **0.**

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

41 List the states with which a copy of this return is filed ▶ **None**

42 a The books are in care of ▶ **TINA PEREZ** Telephone no. ▶ **(661) 299-1451**
 Located at ▶ **P. O. BOX 2005, SANTA CLARITA CA** ZIP + 4 ▶ **91387**

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: . . . ▶

	Yes	No
42b		X
42c		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1.**

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
 If 'Yes,' enter the name of the foreign country: . . . ▶

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 – Check here **N/A**
 and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ **43** **N/A**

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 _____ Date _____
KAREN STEVENS President
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ **DANIEL L MEDLEN, JR** Date _____ Check if self-employed ▶ Preparer's SSN or PTIN (See General instruction X) **N/A**
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **MEDLEN & ASSOCIATES, INC.**
18500 VIA PRINCESSA, #5 EIN ▶ **N/A**
CANYON COUNTRY, CA 91387 Phone no. ▶ **(661) 250-2133**

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**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.)

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

OMB No. 1545-0047

2006

Name of the organization

BLUE START MOTHERS OF AMERICA, INC

Employer identification number

34-1008973

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See 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 and deferred compensation	(e) Expense account and other allowances
None				
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 instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

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

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 instructions.)

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

Part III Statements About Activities (See 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 ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	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)?	2d	X
e	Transfer of any part of its income or assets?	2e	X
3a	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
4a	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 ▶		N/A
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶		N/A
f	Enter the total number of separate funds or accounts owned at the end of the tax 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 held 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 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.)
- 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 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 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	
Total					0.

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See 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.

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2004, (c) 2003, (d) 2002, (e) Total. Rows include: 15 Gifts, grants, and contributions received... 16 Membership fees received... 17 Gross receipts from admissions... 18 Gross income from interest, dividends... 19 Net income from unrelated business activities... 20 Tax revenues levied for the organization's benefit... 21 The value of services or facilities furnished to the organization... 22 Other income... 23 Total of lines 15 through 22... 24 Line 23 minus line 17... 25 Enter 1% of line 23... 26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24... b Prepare a list for your records to show the name of and amount contributed by each person... c Total support for section 509(a)(1) test... d Add: Amounts from column (e) for lines: 18, 19, 22, 26b... e Public support (line 26c minus line 26d total)... f Public support percentage (line 26e (numerator) divided by line 26c (denominator))... 27 Organizations described on line 12: N/A a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list... b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list... c Add: Amounts from column (e) for lines: 15, 16, 17, 20, 21... d Add: Line 27a total... and line 27b total... e Public support (line 27c total minus line 27d total)... f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)... g Public support percentage (line 27e (numerator) divided by line 27f (denominator))... h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))...

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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 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.) ----- -----		
34a 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 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
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table —			
If the amount on line 40 is —	The lobbying nontaxable amount is —		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4 -Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

N/A

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

	Yes	No	Amount
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 .)			

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 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:

	Yes	No
(i) Cash.....		X
(ii) Other assets.....		X
b Other transactions:		
(i) Sales or exchanges of assets with a noncharitable exempt organization.....		X
(ii) Purchases of assets from a noncharitable exempt organization.....		X
(iii) Rental of facilities, equipment, or other assets.....		X
(iv) Reimbursement arrangements.....		X
(v) Loans or loan guarantees.....		X
(vi) Performance of services or membership or fundraising solicitations.....		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.....		X

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			

52a 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
N/A		

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

ADMINISTRATION	\$ 11,063.
CONVENTION & MEETINGS	3,226.
Depreciation	1,610.
FUND RAISING EXPENSES	3,968.
MISCELLANEOUS	1,999.
Supplies	1,401.
Total	\$ <u>23,267.</u>

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Inventories	\$ 11,380.	\$ 9,653.
Machinery and equipment	0.	8,049.
Total	\$ <u>11,380.</u>	\$ <u>17,702.</u>

Statement 3
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

Client 0001

BLUE START MOTHERS OF AMERICA, INC

34-1008973

7/27/07

04:48PM

Computation of Cost of Goods Sold (Form 990-EZ)

1. Inventory at start of year.....	11,380.
2. Purchases.....	9,456.
3. Cost of labor.....	0.
4. Additional 263A costs.....	0.
5. Other costs.....	0.
6. Total (Add lines 1 through 5).....	20,836.
7. Inventory at end of year.....	9,653.
8. Cost of goods sold (Subtract line 7 from line 6).....	11,183.

Projected Support Schedule for 2007

This worksheet projects if the organization will meet the support test for the tax year 2007 based on the data entered in screen 55 for the column 2006 .

Support Items	2006 (a)	2005 (b)	2004 (c)	2003 (d)	Total (e)
15. Gifts, grants, and contributions	43,933.	9,133.			53,066.
16. Membership fees received	18,211.	8,534.			26,745.
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 purpose	32,353.	10,431.			42,784.
18. Gross income from interest, dividends, amount received from payments on securities loans, rents, royalties, and unrelated business taxable income from businesses acquired by the organization after 6/30/1975					0.
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. Do not include gain (or loss) from sale of capital assets					0.
23. Total of lines 15 through 22	94,497.	28,098.	0.	0.	122,595.
24. Line 23 minus line 17	62,144.	17,667.	0.	0.	79,811.
25. Enter 1% of line 23	945.	281.	0.	0.	

Organizations described on lines 10 or 11:

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Projected Support Schedule for 2007 (continued)

This worksheet projects if the organization will meet the support test for the tax year 2007 based on the data entered in screen 55 for the column 2006 .

26a. 2% of amount in column (e), line 24	1,596.
26b. Total of all individual contributions that exceed the line 26a amount	0.
26c. Total support for section 509(a)(1) test (line 24, column (e))	79,811.
26d. Add the amounts from column (e) for lines 18, 19, 22, and 26b	0.
26e. Public support (line 26c minus line 26d)	79,811.
26f. Public support percentage (line 26e divided by line 26c)	100.00%

Depreciation Worksheet
Form 990-PF, Part I
Allocated Depreciation

<u>Description</u>	<u>Date Acquired</u>	<u>Cost Basis</u>	<u>Prior Year Depr</u>	<u>Method</u>	<u>Rate</u>	<u>Life</u>	<u>Current Year Depr</u>	<u>Net Invest Income</u>	<u>Adjusted Net Income</u>
COMPUTER EQUIPMENT	7/15/06	9,659		S/L	0.1667		1,610	0	0

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 990/990-PF										
Machinery and Equipment										
1	COMPUTER EQUIPMENT	7/15/06		9,659				S/L HY	3	1,610
	Total Machinery and Equipment			9,659		0	0			1,610
	Total Depreciation			<u>9,659</u>		<u>0</u>	<u>0</u>			<u>1,610</u>
	Grand Total Depreciation			<u>9,659</u>		<u>0</u>	<u>0</u>			<u>1,610</u>

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Machinery and Equipment																
1	COMPUTER EQUIPMENT	7/15/06		9,659							9,659		S/L HY	3	.16670	1,610
	Total Machinery and Equipment			9,659		0	0	0	0	0	9,659	0				1,610
	Total Depreciation			<u>9,659</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,659</u>	<u>0</u>				<u>1,610</u>
	Grand Total Depreciation			<u>9,659</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,659</u>	<u>0</u>				<u>1,610</u>