

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2005****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

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

**A** For the 2005 calendar year, or tax year beginning **9/1/2005**, 2005, and ending **8/31/2006**

, 20

**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**CHARIS MINISTRIES INC**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

**P O Box 40662**

City or town, state or country, and ZIP + 4

**Nashville, TN 37204****D** Employer identification number**62-1751911****E** Telephone number**(615) 373-1261****F** Accounting method: ☒ Cash ☐ Accrual☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶**J** Organization type (check only one) ☒ 501(c) ( 3 ) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **76,413****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:			
	<b>a</b> Direct public support	<b>1a</b>	<b>76,413</b>	
	<b>b</b> Indirect public support	<b>1b</b>	<b>0</b>	
	<b>c</b> Government contributions (grants)	<b>1c</b>	<b>0</b>	
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <b>54,201</b> noncash \$ <b>22,212</b> )	<b>1d</b>	<b>76,413</b>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>0</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	<b>0</b>	
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	<b>0</b>	
	<b>5</b> Dividends and interest from securities	<b>5</b>	<b>0</b>	
	<b>6a</b> Gross rents	<b>6a</b>	<b>0</b>	
	<b>b</b> Less: rental expenses	<b>6b</b>	<b>0</b>	
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>	<b>0</b>	
<b>7</b> Other investment income (describe ▶)	<b>7</b>	<b>0</b>		
Revenue	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
		<b>0</b>	<b>8a</b>	<b>0</b>
	<b>b</b> Less: cost or other basis and sales expenses	<b>0</b>	<b>8b</b>	<b>0</b>
	<b>c</b> Gain or (loss) (attach schedule)	<b>0</b>	<b>8c</b>	<b>0</b>
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))		<b>8d</b>	<b>0</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 1a)	<b>9a</b>	<b>0</b>	
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>	<b>0</b>	
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>	<b>0</b>	
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	<b>0</b>	
	<b>b</b> Less: cost of goods sold	<b>10b</b>	<b>0</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>	<b>0</b>	
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>	<b>0</b>		
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<b>76,413</b>		
Expenses	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	<b>61,154</b>	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>9,147</b>	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>4,043</b>	
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>	<b>0</b>	
	<b>17</b> Total expenses (add lines 13 and 14, column (A))	<b>17</b>	<b>74,344</b>	
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>2,069</b>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>-12</b>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>0</b>	
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>2,057</b>	

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

Cat. No. 11282Y

Form **990** (2005)

**Part II Statement of Functional Expenses**

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule) <b>Stmt 1</b>	36	36		
24	Benefits paid to or for members (attach schedule)	0	0		
25	Compensation of officers, directors, etc.	34,869	26,152	6,538	2,179
26	Other salaries and wages	0	0	0	0
27	Pension plan contributions	0	0	0	0
28	Other employee benefits	0	0	0	0
29	Payroll taxes	0	0	0	0
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	0	0	0	0
32	Legal fees	0	0	0	0
33	Supplies	22,999	22,840	104	55
34	Telephone	2,199	1,979	110	110
35	Postage and shipping	379	114	19	246
36	Occupancy	9,651	7,287	1,773	591
37	Equipment rental and maintenance	0	0	0	0
38	Printing and publications	196	59	0	137
39	Travel	2,720	2,448	190	82
40	Conferences, conventions, and meetings	0	0	0	0
41	Interest	0	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	0	0	0	0
43	Other expenses not covered above (itemize): <b>See Statement 3</b>	1,295	239	413	643
a					
b					
c					
d					
e					
f					
g					
44	<b>Total functional expenses.</b> Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	74,344	61,154	9,147	4,043

**Joint Costs.** Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III** Statement of Program Service Accomplishments (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? ► To deliver food to households of people in need th

Program Service Expenses	2010	2009
Salaries and benefits	1,000,000	950,000
Travel	50,000	40,000
Supplies	20,000	15,000
Depreciation	10,000	10,000
Utilities	10,000	10,000
Insurance	10,000	10,000
Professional fees	10,000	10,000
Other	10,000	10,000
Total	1,110,000	1,045,000

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.)

a See Statement 4

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

b

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

C

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

d

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

e Other program services (attach schedule)

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services).

61,154

**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
<b>Assets</b>	45 Cash—non-interest-bearing . . . . .	-12	45	337
	46 Savings and temporary cash investments . . . . .	0	46	0
	47a Accounts receivable . . . . .	0		
	b Less: allowance for doubtful accounts . . . . .	0	47c	0
	48a Pledges receivable . . . . .	0		
	b Less: allowance for doubtful accounts . . . . .	0	48c	0
	49 Grants receivable . . . . .	0	49	0
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	50	0
	51a Other notes and loans receivable (attach schedule) . . . . .	0		
	b Less: allowance for doubtful accounts . . . . .	0	51c	0
	52 Inventories for sale or use . . . . .	0	52	1,720
	53 Prepaid expenses and deferred charges . . . . .	0	53	0
	54 Investments—securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0
	55a Investments—land, buildings, and equipment: basis . . . . .	0		
	b Less: accumulated depreciation (attach schedule) . . . . .	0	55c	0
56 Investments—other (attach schedule) . . . . .	0	56	0	
57a Land, buildings, and equipment: basis . . . . .	0			
b Less: accumulated depreciation (attach schedule) . . . . .	0	57c	0	
58 Other assets (describe ► . . . . .)	0	58	0	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58. . . . .	-12	59	2,057	
<b>Liabilities</b>	60 Accounts payable and accrued expenses . . . . .	0	60	0
	61 Grants payable . . . . .	0	61	0
	62 Deferred revenue . . . . .	0	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	63	0
	64a Tax-exempt bond liabilities (attach schedule) . . . . .	0	64a	0
	b Mortgages and other notes payable (attach schedule) . . . . .	0	64b	0
65 Other liabilities (describe ► . . . . .)	0	65	0	
66 <b>Total liabilities.</b> Add lines 60 through 65 . . . . .	0	66	0	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .		67	
	68 Temporarily restricted . . . . .		68	
	69 Permanently restricted . . . . .		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds. . . . .	-12	70	2,057
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .	0	71	0
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .	0	72	0
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) . . . . .	-12	73	2,057
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. . . . .	-12	74	2,057

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

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

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

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

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

[illegible]

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

75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings	4	
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	✓
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? <b>Note.</b> Related organizations include section 509(a)(3) supporting organizations.  If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.	75c	✓
d	Does the organization have a written conflict of interest policy?	75d	✓

**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.)

[illegible]

## Part VI Other Information (See the instructions.)

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	76	<input checked="" type="checkbox"/>
77	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.	77	<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	78a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	79	<input checked="" type="checkbox"/>
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? . . . . .	80a	<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the organization ► _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. (See line 81 instructions.) . . . . . <b>81a</b> 0		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	81b	<input checked="" type="checkbox"/>

**Part VI Other Information (continued)**

		Yes	No
82a	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?	<input checked="" type="checkbox"/>	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b 3,408	<input checked="" type="checkbox"/>	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
	85b		
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed ▶ TN		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	1
91a	The books are in care of ▶ Richard S Koonce Telephone no. ▶ 615-373-1261 Located at ▶ P O Box 40662, Nashville, TN ZIP + 4 ▶ 37204		
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 ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	<input checked="" type="checkbox"/>
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		<input type="checkbox"/>

Form **8453-EO****Exempt Organization Declaration and Signature for  
Electronic Filing**

OMB No. 1545-1879

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2005, or tax year beginning 9/1/2005 and ending 8/31/2006  
For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868  
▶ See instructions on back.**2005**

Name of exempt organization

**CHARIS MINISTRIES INC**

Employer identification number

**62 : 1751911****Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8453-EO and enter the applicable amount from the return if any. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b whichever is applicable, blank (i.e. do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

<b>1a Form 990</b> check here ▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, line 12)	<b>1b</b>	<b>\$76,413</b>
<b>2a Form 990-EZ</b> check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9)	<b>2b</b>	
<b>3a Form 1120-POL</b> check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22)	<b>3b</b>	
<b>4a Form 990-PF</b> check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5)	<b>4b</b>	
<b>5a Form 8868</b> check here ▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c)	<b>5b</b>	

**Part II Declaration of Officer**

- 6 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- ☐ If a copy of this return is being filed with a state agency(s) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(s).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2005 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Sign  
Here

*Richard S. Koonce* 4.26.07  
Signature of officer Date

Richard Koonce, Executive Director

Title

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Publication 4206**, Information for Authorized IRS e-file Providers of Exempt Organization Filings. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's  
Use  
OnlyERO's  
signature

Date

Check if  
also paid  
preparer ☐Check  
if self-  
employed ☐

ERO's SSN or PTIN

Firm's name (or  
yours if self-employed),  
address, and ZIP code

EIN

Phone no. ( )

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid  
Preparer's  
Use OnlyPreparer's  
signature

Date

Check  
if self-  
employed ☐

Preparer's SSN or PTIN

Firm's name (or  
yours if self-employed),  
address, and ZIP code

EIN

Phone no. ( )

10000 10000 10000 10000

**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

**2005**

Name of the organization

**CHARIS MINISTRIES INC**

Employer identification number

**62 1751911**

**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
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 page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

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
None		

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
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) . . . . .		✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property? . . . . .		✓
<b>b</b> Lending of money or other extension of credit? . . . . .		✓
<b>c</b> Furnishing of goods, services, or facilities? . . . . .		✓
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>see Form 990, Pt V</b> . . . . .	✓	
<b>e</b> Transfer of any part of its income or assets? . . . . .		✓
<b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) . . . . .		✓
<b>b</b> Do you have a section 403(b) annuity plan for your employees? . . . . .		✓
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		✓
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? . . . . .		✓
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .		✓

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ▶** \_\_\_\_\_
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vii). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ☐ Type 1 ☐ Type 2 ☐ Type 3

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

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

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

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	76,147	30,365	55,054	57,915	219,481
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	0	0	0	0	0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	0	0	0	0	0
19 Net income from unrelated business activities not included in line 18.	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	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	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	76,147	30,365	55,054	57,915	219,481
24 Line 23 minus line 17	76,147	30,365	55,054	57,915	219,481
25 Enter 1% of line 23	761	304	551	579	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24				26a	4,390
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts				26b	65,078
c Total support for section 509(a)(1) test: Enter line 24, column (e)				26c	219,481
d Add: Amounts from column (e) for lines: 18 0 19 0 22 0 26b 65,078				26d	65,078
e Public support (line 26c minus line 26d total)				26e	154,403
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f	70 %
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: (2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21				27c	
d Add: Line 27a total and line 27b total				27d	
e Public support (line 27c total minus line 27d total)				27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)				27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h	%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
(To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

	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? . . . . .	29	
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? . . . . .	30	
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.) ..... ..... .....	31	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	32d	
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? . . . . .	33a	
b Admissions policies? . . . . .	33b	
c Employment of faculty or administrative staff? . . . . .	33c	
d Scholarships or other financial assistance? . . . . .	33d	
e Educational policies? . . . . .	33e	
f Use of facilities? . . . . .	33f	
g Athletic programs? . . . . .	33g	
h Other extracurricular activities? . . . . .	33h	
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? . . . . .	34a	
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.	34b	
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 . . . . .	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
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—		
<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		41	
Over \$1,500,000 but not over \$17,000,000 . . . . . \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000 . . . . . \$1,000,000 . . . . .			
42	Grassroots nontaxable amount (enter 25% of line 41). . . . .	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36. . . . .	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38. . . . .	44	

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

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

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount . . . . .					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures . . . . .					
48 Grassroots nontaxable 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 page 11 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:

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

Yes	No	Amount
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
		0

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

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

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

a Transfers from the reporting organization to a noncharitable exempt organization of:

Yes	No
-----	----

(i) Cash	51a(i)	✓
----------	--------	---

(ii) Other assets	a(ii)	✓
-------------------	-------	---

b Other transactions:

(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)	
---	------	--

(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	✓
---	-------	---

(iii) Rental of facilities, equipment, or other assets	b(iii)	✓
--	--------	---

(iv) Reimbursement arrangements	b(iv)	✓
---------------------------------	-------	---

(v) Loans or loan guarantees	b(v)	✓
------------------------------	------	---

(vi) Performance of services or membership or fundraising solicitations	b(vi)		✓
---	-------	--	---

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

c		✓
---	--	---

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:

[illegible]

**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:

[illegible]

**Statement 1**

Form: 990

Page: 2

Part: II

Question: 23

CHARIS MINISTRIES INC

62-1751911

**Specific Assistance to Individuals**

<b>Assistance Type</b>	<b>Total Payments</b>
medical costs	\$36.00
<b>Total:</b>	<b>\$36.00</b>

**Statement 2**

Form: 990

Page: 2

Part: II

Question: 25

CHARIS MINISTRIES INC

62-1751911

**Compensation Detail - Officers, Directors, Etc.**

Description	Total:	Pgm Services	Mgt and General	Fundraising
Richard S Koonce				
Compensation	\$28,992.00	\$21,744.00	\$5,436.00	\$1,812.00
Benefits	\$5,877.00	\$4,408.00	\$1,102.00	\$367.00
Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$34,869.00	\$26,152.00	\$6,538.00	\$2,179.00
<b>Total:</b>	<b>\$34,869.00</b>	<b>\$26,152.00</b>	<b>\$6,538.00</b>	<b>\$2,179.00</b>

**Statement 3**

Form: 990

Page: 2

Part: II

Question: 43

CHARIS MINISTRIES INC

62-1751911

**Attachment listing other expenses for Part II**

<b>Description</b>	<b>Total:</b>	<b>Pgm Services</b>	<b>Mgt and General</b>	<b>Fundraising</b>
Bank Fees & Charges	\$175.00	\$0.00	\$175.00	\$0.00
Education	\$119.00	\$0.00	\$0.00	\$119.00
Contacts	\$51.00	\$20.00	\$0.00	\$31.00
Information Technology	\$655.00	\$219.00	\$218.00	\$218.00
State Regulatory Fees	\$295.00	\$0.00	\$20.00	\$275.00
<b>Total:</b>	<b>\$1,295.00</b>	<b>\$239.00</b>	<b>\$413.00</b>	<b>\$643.00</b>

**Statement 4**

Form: 990

Page: 3

Part: III

Question:

CHARIS MINISTRIES INC

62-1751911

**Program Services**

Achievement	Pgm. Svc. Exp.
Emergency Assistance Programs, General/Other: We made 335 visits with deliveries of food, to the homes of people at the time of their need: 84% of the families required only one visit during the year. This was accomplished through the participation of over 75 volunteer families who visited and offered prayer and encouragement. Many more friends helped with collecting and sorting food into boxes, along with Bibles, for delivery. We serve households throughout Metro Nashville and Williamson County. (335 Food Delivery Visits)	\$61,154.00
Grants and Allocations: \$0.00 This amount includes foreign grants: N/A	
Total:	\$61,154.00

**Statement 5**

Form: 990

Page: 5

Part: V

Question:

CHARIS MINISTRIES INC

62-1751911

**Officers, Directors, Trustees, and Key Employees**

Name and Address	Hrs	Comp.	Benefits	Expenses
Brock Baker	0	\$0.00	\$0.00	\$0.00
Title: Vice-Chair				
Addr 1: P O Box 40662				
Addr 2:				
CSZ: Nashville, TN 37204				
Country: United States				
Joseph Z Flautt	0	\$0.00	\$0.00	\$0.00
Title: Treasurer				
Addr 1: P O Box 40662				
Addr 2:				
CSZ: Nashville, TN 37204				
Country: United States				
Richard S Koonce	45	\$18,992.00	\$5,878.00	\$10,000.00
Title: Chairman				
Addr 1: P O Box 40662				
Addr 2:				
CSZ: Nashville, TN 37204				
Country: United States				
Compensation Explanation: (11) Benefits are comprised of family health insurance coverage. (12) Allowances are comprised of a Housing Allowance.				
William N Scott	0	\$0.00	\$0.00	\$0.00
Title: Secretary				
Addr 1: P O Box 40662				
Addr 2:				
CSZ: Nashville, TN 37204				
Country: United States				
<b>TOTALS</b>		<b>\$18,992.00</b>	<b>\$5,878.00</b>	<b>\$10,000.00</b>