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# 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)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000

**Open to Public** Inspection

OMB No 1545-1150

2012

Department of the Treasury Internal Revenue Service

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.

_			2012 Calendar year, or tax year beginning , 2012, and en		<del></del>	, 20		
	Che	eck if ap	pplicable C Name of organization	1	) Employer i	dentification number		
느	_] Ad	dress c	5 INCAMO OF BICEMIO, INC.			30-0704003		
╘	=	ame cha	ange Number and street (or P O box, if mail is not delivered to street address) Room/	suite	ETelephone	number		
⊭	╡╵	tial retur	I4260 Bankhead Highway	e D				
⊢	₹ .	minate	City or town, state or country, and ZIP + 4		Group Ex	emption		
<b> </b>	=	nended oblication	on pending Lithia Springs, GA 30122		Number ▶			
			ating Method: ☐ Cash ☐ Accrual Other (specify) ▶	IH C	Check ► ☑ if the organization is not			
ı		ebsit			tach Schedule B			
			mpt status (check only one) —	- 1		90-EZ, or 990-PF)		
_						<del> </del>		
K	-	neck ▶			-	-		
			re than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postca	ira) may	be required	(see instructions). But if		
		_	anization chooses to file a return, be sure to file a complete return					
			s 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total		Part II,			
_			column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ		<b>&gt;</b>	\$		
	Pai	rt I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (se					
			Check if the organization used Schedule O to respond to any question in this	Part I.		🗆		
		1	Contributions, gifts, grants, and similar amounts received		1	2907		
		2	Program service revenue including government fees and contracts		. 2			
		3	Membership dues and assessments		. 3			
		4	Investment income		4			
		5a	Gross amount from sale of assets other than inventory   5a		` <u> </u>			
		b	Less: cost or other basis and sales expenses					
		c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		. 5c	-		
			Gaming and fundraising events		. 30			
		6	Gross income from gaming (attach Schedule G if greater than					
c	a	а	445,000)					
	2		\$15,000)					
Rovonio	Š	b	Gross income from fundraising events (not including \$of contri	butions				
ď	ž		from fundraising events reported on line 1) (attach Schedule G if the					
			sum of such gross income and contributions exceeds \$15,000) 6b					
		С	Less: direct expenses from gaming and fundraising events 6c					
		d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b a	nd subt	ract	_		
			line 6c)		· 6d			
	ļ	7a	Gross sales of inventory, less returns and allowances					
		b	Less: cost of goods sold					
		С	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		. 7c			
		8	Other revenue (describe in Schedule O)		. 8			
		9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		▶ 9	2907		
_	7	10	Grants and similar amounts paid (list in Schedule O)		. 10			
	- 1	11	Benefits paid to or for members		11			
ന (	- 1	12	Salaries, other compensation, and employee benefits MAY . 1 . 3 . 2713		. 12			
2013	~ .	13	Professional fees and other payments to independent contractors . 2013		13			
	ğ	14	Occupancy, rent, utilities, and maintenance		. 14	-		
$0^{4}$	X	15	Printing, publications, postage, and shipping OGDEN, UT		. 15	270		
<u> </u>	_	16			16	2707		
	- 1				-			
ᄀ _		17	Total expenses. Add lines 10 through 16	<del></del>	▶ 17	2707		
0 4	ន្ត 📗	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		. 18	200		
<u> </u>	Assets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must	-		-		
<u>z</u> ?	₹		end-of-year figure reported on prior year's return)			ļ		
ANNED Not Assets	٠.	20	Other changes in net assets or fund balances (explain in Schedule O)					
	- 1	21	Net assets or fund balances at end of year. Combine lines 18 through 20		▶ 21	200		
<u>ට</u> _			work Reduction Act Notice, see the separate instructions. Cat No 106			Form <b>990-EZ</b> (2012)		

990-EZ (2012)					Page 2
rt II Balance Sheets (see the instructions	for Part II)				
Check if the organization used Schedule	O to respond to a	ny question in this	Part II		🗆
	· · · · · · · · · · · · · · · · · · ·		(A) Beginning of year	[	(B) End of year
Cash, savings, and investments		[	0	22	0
Land and buildings		[			
Other assets (describe in Schedule O)		[	0	24	0
Total assets		[	0	25	200
Total liabilities (describe in Schedule O)			0	26	
Net assets or fund balances (line 27 of column	n (B) must agree with	h line 21)	0	27	200
t III Statement of Program Service Accom	plishments (see th	ne instructions for F	Part III)		
Check if the organization used Schedule	O to respond to a	ny question in this	Part III	/Pag	Expenses uired for section
				5016	c)(3) and 501(c)(4)
			**************************************	orga	nizations and section
					(a)(1) trusts, optional
ons benefited, and other relevant information for ea	ach program title.	o services provided	a, the hamber of	ior o	iners)
		ments included the d	lesion and		<u> </u>
					1
	grand-raiser and enr	an campaign. The or	gamzadon did		
	includes foreign ara	nte check here	·····	202	
				20a	2707
***************************************		•••••			}
(Granta ¢ ) If this amount	inglished favoles are				}
(Grants \$ ) it this amount	includes foreign gra	ants, check here .	🟲 🗀	29a	<u> </u>
		•••••			
Grants \$ ) If this amount	includes foreign gra	ants, check here .	<u> ▶ ⊔</u>	30a	
•					
(Grants \$ ) If this amount				31a	
					2707
				struct	ions for Part IV)
Check if the organization used Schedule	O to respond to a				<u></u>
	(b) Average		(d) Health benefits,	20/0	Estimated amount of
(a) Name and title		(Forms W-2/1099-MISC)			ther compensation
	devoted to position	(if not paid, enter -0-)	deferred compensation	۱ <u> </u>	
hia R. Whiteside, Dırector					
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a McClain					
	5 hours	٥		o	0
Brown				1	<del>_</del>
	4 hours	0		ام	0
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	]		I		
	1		i		
				-	<del></del>
	Cash, savings, and investments  Land and buildings	Balance Sheets (see the instructions for Part II) Check if the organization used Schedule O to respond to a  Cash, savings, and investments Land and buildings. Other assets (describe in Schedule O) Total assets Total liabilities (describe in Schedule O) Net assets or fund balances (line 27 of column (B) must agree with the organization used Schedule O to respond to a strict sthe organization's primary exempt purpose? To operate as a fiscal cribe the organization's program service accomplishments for each or one senefited, and other relevant information for each program title.  This organization is still in its developmental stage. The year's accomplish development of marketing materials, a grand-opening fund-raiser and eminot apply for or receive grant funding.  (Grants \$ 0) If this amount includes foreign grant of the program services (describe in Schedule O)  (Grants \$ ) If this amount includes foreign grant of the program service expenses (add lines 28a through 31a)  List of Officers, Directors, Trustees, and Key Employees List each Check if the organization used Schedule O to respond to an other program service expenses (add lines 28a through 31a)  List of Officers, Directors, Trustees, and Key Employees List each Check if the organization used Schedule O to respond to an other program service expenses (add lines 28a through 31a)  List of Officers, Directors, Trustees, and Key Employees List each Check if the organization used Schedule O to respond to an other program service expenses (add lines 28a through 31a)  List of Officers, Directors, Trustees, and Key Employees List each Check if the organization used Schedule O to respond to an other program service expenses (add lines 28a through 31a)  List of Officers, Directors, Trustees, and Key Employees List each Check if the organization used Schedule O to respond to an other program service expenses (add lines 28a through 31a)  List of Officers, Directors  A hours	Balance Sheets (see the instructions for Part II) Check if the organization used Schedule O to respond to any question in this Cash, savings, and investments Land and buildings. Other assets (describe in Schedule O) Total assets Total liabilities (describe in Schedule O) Net assets or fund balances (line 27 of column (B) must agree with line 21) Statement of Program Service Accomplishments (see the instructions for in Check if the organization used Schedule O to respond to any question in this it is the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the organization's primary exempt purpose? To operate as a fiscal agent cribe the services provided ons benefited, and other relevant information for each program title.  This organization is still in its developmental stage. The year's accomplisments included the development of marketing materials, a grand-opening fund-raiser and email campaign. The organization is still in its development includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount includes foreign grants, check here.  (Grants \$ ) If this amount inc	Cash, savings, and investments	Check if the organization used Schedule O to respond to any question in this Part II .  Cash, savings, and investments

Part				_
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part	V Yes	✓ No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	res	NO ✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		<i>'</i>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		1
b c	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35b 35c		<b>√</b>
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a b 38a	Enter amount of political expenditures, direct or indirect, as described in the instructions   Did the organization file Form 1120-POL for this year?	37b		<b>√</b>
b	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?  If "Yes," complete Schedule L, Part II and enter the total amount involved	38a		<b>✓</b>
39 a b 40a	Section 501(c)(7) organizations. Enter:  Initiation fees and capital contributions included on line 9	=		
b	section 4911 ▶	40b		
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	405		•
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		<b>√</b>
41	List the states with which a copy of this return is filed ► Georgia			
42a		678-77	8-442	4
b	Located at ► 4260 Bankhead Highway, Suite D, Lithia Springs, GA 30122 ZIP + 4 ►  At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	No
	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:	42b		✓
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		<b>.</b> √
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year		. :	<b>▶</b> □
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	Yes	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		<b>\</b>
c d	Did the organization receive any payments for indoor tanning services during the year?	44c 44d		<b>√</b>
45a 45b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
	1 OHH 000 LE (000 HIGHUUNIO), , , , , , , , , , , , , , , , , , ,	45b	1	/

Type or print name and title Print/Type preparer's name

Kenneth J. Mayberry, CPA

Firm's name > Kenneth J. Mayberry, CPA

Firm's address ▶ P. O. box 4502, Alpharetta, GA 30023

May the IRS discuss this return with the preparer shown above? See instructions

Paid

Preparer

**Use Only** 

Prepaye

s signature

Date

678-522-4988

9006-28793R

Check I if Rself-employed

Firm's EIN ▶

Phone no

#### SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

1

**Public Charity Status and Public Support** 

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

Open to Public Inspection

Name of the organization **Employer identification number** STREAMS OF DREAMS, INC. 30-0704003 Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). [7] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) ☐ An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions-subject to certain exceptions, and (2) no more than 331/3% 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). (Complete Part III) 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. **b** Type II **c** Type III–Functionally integrated **d** Type III–Non-functionally integrated e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) If the organization received a written determination from the IRS that it is a Type II, Type III, or Type III supporting Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and Yes No (III) below, the governing body of the supported organization? . . . . . . . . . . . . 11g(i) (ii) A family member of a person described in (i) above? . . . . 11g(iı) (iii) A 35% controlled entity of a person described in (i) or (ii) above? . 11g(in) Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (iv) is the organization (v) Did you notify (vii) Amount of monetary (vi) Is the organization (described on lines 1-9 in col (i) listed in your the organization in organization in col support above or IRC section governing document? col (i) of your (i) organized in the support? US? (see instructions)) Yes Yes No Yes Nο (A) Not Applicable (B) (C) (D) (E) Total

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support (a) 2008 (b) 2009 (c) 2010 (d) 2011 (e) 2012 Calendar year (or fiscal year beginning in) ▶ (f) Total Gifts. grants, contributions, membership fees received. (Do not include any "unusual grants.") . . . 2907 2970 revenues levied for the organization's benefit and either paid to or expended on its behalf . . . 0 0 0 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . 0 0 Total. Add lines 1 through 3. . . . 0 ٥ 0 2907 n 2907 5 The portion of total contributions by person each (other **aovernmental** unit or supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . 0 Public support. Subtract line 5 from line 4 2907 Section B. Total Support Calendar year (or fiscal year beginning in) ▶ (a) 2008 (b) 2009 (c) 2010 (d) 2011 (e) 2012 (f) Total 7 Amounts from line 4 . . . . . . 0 0 0 0 2907 2907 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . . . . . . . . 0 0 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . . 0 0 0 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . . . . . 0 11 **Total support.** Add lines 7 through 10 2907 12 Gross receipts from related activities, etc. (see instructions) . . 2907 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) Section C. Computation of Public Support Percentage 14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) . . . . . % Public support percentage from 2011 Schedule A, Part II, line 14 . . . . . . . . . . . . . . . . . 15 % 16a 331/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 331/3% or more, check this b 331/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 331/3% or more. check this box and **stop here.** The organization qualifies as a publicly supported organization 17a 10%-facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see 

### Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support			<u> </u>	<u></u>		
	dar year (or fiscal year beginning in)	(a) 2008	<b>(b)</b> 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees	(4, 2000	(6) 2000	(0) 2010	(4) 2011	(0) 2012	(i) Total
-	received (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the organization's tax-exempt purpose			:	:		
3	Gross receipts from activities that are not an	· · · · · · · · · · · · · · · · · · ·					
	unrelated trade or business under section 513						
4	Tax revenues levied for the			<del></del>			
•	organization's benefit and either paid						
	to or expended on its behalf			1			
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						-
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .	,					
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
C	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6.)	ı					
	on B. Total Support						
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2008	<b>(b)</b> 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9	Amounts from line 6	ļ					
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
_	royalties and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses acquired after June 30, 1975						
C	Add lines 10a and 10b						
11	Net income from unrelated business			·			
	activities not included in line 10b, whether or not the business is regularly carried on						
10			<del> </del>				
12	Other income. Do not include gain or loss from the sale of capital assets	,					
	(Explain in Part IV.)	,					
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						1
14	First five years. If the Form 990 is for the	le organization	ı's first_secon	d third fourth	or fifth tax ve	ear as a section	n 501/c)(3)
	organization, check this box and stop he		· · · · · · ·				
Section	on C. Computation of Public Suppor	_					
15	Public support percentage for 2012 (line 8			3, column (f))		15	%
16	Public support percentage from 2011 Sch						%
Secti	on D. Computation of Investment Inc						
17	Investment income percentage for 2012 (	ine 10c, colum	nn (f) divided by	y line 13, colur	nn (f))	17	%
18	Investment income percentage from 2011					18	%
19a	331/3% support tests—2012. If the organi	zation did not	check the box	on line 14, ar	nd line 15 is m	ore than 331/39	%, and line
	17 is not more than 331/3%, check this box						
b	331/3% support tests—2011. If the organiz						
	line 18 is not more than 331/3%, check this t		_				
20	Private foundation. If the organization die	d not check a	box on line 14.	19a, or 19b, o	heck this box.	and see instru	ctions > 🗀

Schedule A (F	Form 990 or 990-EZ) 2012	Page 4
Part IV	<b>Supplemental Information.</b> Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).	
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#### SCHEDULE O (Form 990 or 990-EZ)

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or 990-EZ.

Name of the organization Employer identification number **STREAMS OF DREAMS, INC** 30-0704003 Part V - Other Information, Line 35a The organization did not participate in activities that would produce unrelated business gross income. Part V - Other Information, Line 44d The organization did not operate and indoor tanning service during the year.