

Return of Organization Exempt From Income Tax

2004

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

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 2004 calendar year, or tax year beginning		, 2004, and ending	, 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number
		City or town, state or country, and ZIP + 4		() () ()
		<input type="checkbox"/> Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		F Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
G Website: ▶		H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ H(c) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list. See instructions.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input type="checkbox"/> No I Group Exemption Number ▶		
J Organization type (check only one) ▶ <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		M Check ▶ <input type="checkbox"/> if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).		
K Check here ▶ <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.				
L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶				

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

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

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 page 22 of the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule).	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses not covered above (itemize): a	43a			
	b	43b			
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15 .</i>	44			

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 page 25 of the instructions.)

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a (Grants and allocations \$ _____)	
b (Grants and allocations \$ _____)	
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). ▶	

Part IV Balance Sheets (See page 25 of the instructions.)

Note: <i>Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.</i>		(A) Beginning of year	(B) End of year
Assets	45 Cash—non-interest-bearing		45
	46 Savings and temporary cash investments		46
	47a Accounts receivable 47a		47c
	b Less: allowance for doubtful accounts 47b		
	48a Pledges receivable 48a		48c
	b Less: allowance for doubtful accounts 48b		
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50
	51a Other notes and loans receivable (attach schedule) 51a		51c
	b Less: allowance for doubtful accounts 51b		
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
	55a Investments—land, buildings, and equipment: basis 55a		55c
	b Less: accumulated depreciation (attach schedule) 55b		
	56 Investments—other (attach schedule)		56
	57a Land, buildings, and equipment: basis 57a		57c
	b Less: accumulated depreciation (attach schedule) 57b		
	58 Other assets (describe ► _____)		58
59 Total assets (add lines 45 through 58) (must equal line 74)		59	
Liabilities	60 Accounts payable and accrued expenses		60
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63
	64a Tax-exempt bond liabilities (attach schedule)		64a
	b Mortgages and other notes payable (attach schedule)		64b
	65 Other liabilities (describe ► _____)		65
66 Total liabilities (add lines 60 through 65)		66	
Net Assets or Fund Balances	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 type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		73	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		74	

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.

Part VI Other Information (See page 28 of the instructions.)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76	
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	
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	
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	
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 81a		
b	Did the organization file Form 1120-POL for this year?	81b	
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?	82a	
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		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	
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?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
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	
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
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	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ► _____		
90a	List the states with which a copy of this return is filed ► _____		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 90b		
91	The books are in care of ► _____ Telephone no. ► (_____) _____ Located at ► _____ ZIP + 4 ► _____		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here. <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					
105 Total (add line 104, columns (B), (D), and (E))					

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer _____ Date _____

Type or print name and title. _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. W) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 _____ EIN _____ Phone no. _____

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		
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	
b Lending of money or other extension of credit?	2b	
c Furnishing of goods, services, or facilities?	2c	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	
e Transfer of any part of its income or assets?	2e	
3a 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.)	3a	
b Do you have a section 403(b) annuity plan for your employees?	3b	
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	

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)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives: **(1) more than 33⅓%** 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 33⅓%** 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)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 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 5 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
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					
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					
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
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 ▶	26a	
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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶	26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶	26c	
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶	26d	
e Public support (line 26c minus line 26d total) ▶	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶	26f	%

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:

(2003) _____ (2002) _____ (2001) _____ (2000) _____

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 11, 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:

(2003) _____ (2002) _____ (2001) _____ (2000) _____

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 2000 through 2003, 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?		
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 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—		
	If the amount on line 40 is— The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40	41	
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000. \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000. \$1,000,000		
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) 2004	(b) 2003	(c) 2002	(d) 2001	(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:	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.

Attachment to 2004 Form 990
for the
Mountain State Railroad & Logging Historical Association, Inc.
EIN 55-0623984

PART I:

Line 2: The Association received 25 cents for each ticket sold to ride the trains at the Cass Scenic Railroad State Park in West Virginia during the year. This money is placed in a Restricted Fund to be solely for preservation and interpretation projects that are approved by the Park management. One major use of the Fund is the employment of summer interns to provide historic interpretation and tours at the Park's reconstructed logging camp, the locomotive shop, and the historic town of Cass. The Fund is also used to maintain the logging camp exhibit and to improve interpretive exhibits and services in the Park.

Line 9: The Association operated two charter steam train trips in 2004. Trip "A" was the Association's annual "Railfan Weekend", which provides a train ride for railroad and history enthusiasts at the Cass Scenic Railroad State Park in Cass, West Virginia. Trip "B" was a "Railfan Photo Special" steam train excursion at Cass that provided another opportunity to photograph the Cass logging railroad equipment in a realistic historic setting.

Special Events:	Trip A	Trip B	Total
Gross Receipts:	41,710	6,930	48,640
Less: Contributions:	0	0	0
	-----	-----	-----
Gross Revenue:	41,710	6,930	48,640
Less: Direct Expenses:	27,912	4,648	32,560
	-----	-----	-----
Net Income:	13,798	2,282	16,080

Line 10c: The Association sells back issues of its quarterly newsletter, selected books, and selected logging railroad memorabilia to its members.

Line 43d (Misc. Administrative Expenses)

a. Misc. Admin expenses	216
b. Meeting food	567
c. Dues to outside organizations	195
d. Photography contest award	100

TOTAL	1,078

Line 43e: (Other Program Service Expenses)

a. Logging camp exhibit maintenance	526
b. Climax Locomotive Restoration	16,889
c. Doctor's House Restoration Project administrative expenses	560
d. Restoration Building utilities & improvements	1,313
e. Design & publish brochures for the Cass Scenic RR State Park	3,221
f. Historic photographs for the Cass Railroad's rental houses	510
g. Repairs and stabilization of the historic Terry House in Cass	1,954
h. Property insurance for exhibits in the Cass Historic Museum	281
i. Web site maintenance & support	288

TOTAL

25,542

PART III (General): Purpose of the Corporation: The primary purpose of the Mountain State Railroad & Logging Historical Association is to preserve the history of the railroad and logging industries in West Virginia. The state of West Virginia has also designated the Association as the Foundation of Record for the Cass Scenic Railroad State Park. The Association's mission includes the preservation and interpretation of the West Virginia timber industry with emphasis on operations, equipment, and the people who worked in the industry. The programs of the Association serve not only its membership, but a diverse general public audience represented by over 60,000 annual visitors to the Cass Scenic Railroad State Park

PART III (Program Service Accomplishments):

Exempt Purpose Achievements (There were no grants or allocations)	Program Service Expenses
a. Payroll and related expenses for two summer interns to provide tours and interpretative services at the Cass Scenic Railroad State Park. The interpreters also did minor maintenance work on the Association's reconstructed logging camp exhibit and developed interpretative materials for Park visitors.	10,840
b. Publication and mailing of four issues of <i>The Log Train</i> , a quarterly publication about logging and logging railroads in West Virginia. The publication is mailed to over 500 Association members and about 60 complimentary recipients.	4,306
c. Maintenance and supplies for the Association's reconstructed logging camp exhibit at Whittaker Station in the Cass Scenic Railroad State Park.	526
d. Interest paid on a bank loan that was used to help pay for a Restoration Building the Association constructed in the Cass Scenic Railroad State Park and donated to the state. The \$15,000 outstanding loan balance was paid off in June, 2004.	543
e. Restoration work on a Climax geared locomotive owned by the Cass Scenic Railroad State Park. This is a complete restoration that will restore this historic steam locomotive to operational status in approximately 4 years.	16,889
f. Maintenance, enhancements, and utilities for the Restoration Building owned by the Cass Scenic Railroad State Park and used by the Association for restoration of the Climax geared locomotive	1,313
g. Design and publish the following brochures to be given to riders on the Cass Scenic Railroad's steam train trips: <ul style="list-style-type: none"> • 15,000 brochures describing the CSRR's reconstructed logging camp. • 15,000 track guides for the train trips to the old townsite of Spruce. • 15,000 brochures describing the Spruce townsite • 5,000 maps of the town of Cass. • 15,000 brochures describing a history-oriented walking tour of the historic buildings in Cass. 	3,221
h. Purchase copies of historic photographs for installation in the rental houses in the Cass Scenic Railroad State Park. These photos show the town and logging operations during the boom years in the 1920's	510

i. Repairs and maintenance work in the historic Terry House in the Cass Scenic Railroad State Park. The major work was to reconstruct and stabilize a failing part of the foundation (\$1,695) and the rest was painting and plumbing work.	1,954
j. Administrative expenses in preparation for restoration work on the historic Doctor's House in the Cass Scenic Railroad State Park.	560
k. Property insurance for the Cass Historical Museum collection	281
l. Maintenance and support of the Association's Web site (www.msrlha.org)	288
Total Program Service Expenses listed above	41,231

PART IV (Balance Sheet):

Line 64b (Mortgages and other notes) In 2000 the Association obtained a \$40,000 bank loan to partially fund the construction of a restoration building in the Cass Scenic Railroad State Park in Cass, West Virginia. The building was completed in 2001 and donated to the state of West Virginia. The note was retired in June, 2004.

PART V (Officers and Directors):

Name and Address	Title & Average hours/week	Compensation	Contributions to Emp. Benefits	Expense acct & other allowances
Grady Smith 1405 Glendale Rd, Marietta OH 45750	President 5	0	0	0
George Collins 50 Smoky View Dr., Greeneville TN 37745	Executive Director 25	0	0	0
Perry Queener PO Box 2550, Westover WV 26502	Vice President 10	0	0	0
William McNeel 810 Second Ave., Marlinton WV 24954	Treasurer 5	0	0	0
Robert Hoke 6304 Kaybro St, Laurel MD 20707	Secretary & Asst. Treasurer 20	0	0	0
Chad Thompson 4571 Marwood Way, Virginia Beach VA 26432	Principal Director 5	0	0	0
William Besselman 2300 Buena Vista, Wickliffe OH 44092	Principal Director 5	0	0	0
Joseph Gonzalez Rt 2 Box 197-C, Jane Lew WV 26378	Principal Director 10	0	0	0
Michael Ryan 79 Hammond Ln, Centereach NY 11720	Director 5	0	0	0
Arthur Dameron 56 Bedford Pl, Yardley PA 19067	Director 10	0	0	0
George Deike PO Box 108, Cass WV 24927	Director 5	0	0	0
Richard Scott 200 Dodge Ave, Williamstown WV 26187	Director 5	0	0	0
Richard Sparks 7005 Davis St, Alexandria VA 22306	Director 5	0	0	0

Lou Aprile 1303 Deblin Dr., Milford OH 45150	Director 5	0	0	0
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PART VIII (Relationship of Activities to Accomplishment of Exempt Purposes)

Line No.	Discussion
93g	The State of West Virginia gives the Association 25 cents per adult train ticket sold in the Cass Scenic Railroad State Park. The money is used to pay stipends for summer interns at the Park's logging camp exhibit and to provide other preservation, restoration, and interpretative services for Park visitors. One of the Association's goals is to increase the Park visitor's awareness of the historical aspects of logging railroads in West Virginia and of the Park itself.
94	The Association has over 500 paid members. They receive a quarterly publication, <i>The Log Train</i> , that contains articles chronicling the history of logging and logging railroads in West Virginia. This publication is the only periodical that disseminates this specialized information.
95	This is interest income on the Association's bank accounts and CDs
101	The Association operated two charter train trips on the Cass Scenic Railroad in 2004. Both provided special narration and handouts describing the historical aspects of the trip. Both trips were oriented to giving the riders a better perspective of the role of the logging railroads in West Virginia history, and emphasized the Cass Railroad's significance as a historical site and a repository for much unique logging and railroad equipment. There were a total of approximately 400 riders on the trains.
102	The Association sells a few specialized books and back issues of its quarterly newsletter to members. The vast majority of sales are back issues that members purchase for research or to fill gaps in their collections. Availability of the back issues facilitates research into Logging and railroad history in West Virginia.

-- end of attachment --