

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

2005

Open to Public Inspection

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

07/01, 2005, and ending 06/30/2006

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

POTOMAC VALLEY AUDUBON SOCIETY, INC

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

Room/suite

P.O. BOX 578

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

SHEPHERDSTOWN, WV 25443

D Employer identification number

55-0626891

E Telephone number

(304) 876-2410

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? (If "No," attach a list. See instructions.) ☐ Yes ☒ No**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:** HTTP://WWW.POTOMACAUDUBON.ORG**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

115,960.

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

1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a	17,666.	
b Indirect public support	1b	38,125.	
c Government contributions (grants)	1c	4,246.	
d Total (add lines 1a through 1c) (cash \$ 60,037. noncash \$ _____)	1d	60,037.	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	23,534.	
3 Membership dues and assessments	3	3,517.	
4 Interest on savings and temporary cash investments	4	161.	
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		
8a Gross amount from sales of assets other than inventory	(A) Securities 8a	(B) Other	
b Less: cost or other basis and sales expenses	8b		
c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐			
a Gross revenue (not including \$ _____ of contributions reported on line 1a) STMT. 1.	9a	19,239.	
b Less: direct expenses other than fundraising expenses	9b	13,889.	
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	5,350.	
10a Gross sales of inventory, less returns and allowances STMT. 2.	10a	9,472.	
b Less: cost of goods sold	10b	7,246.	
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	2,226.	
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	94,825.	
13 Program services (from line 44, column (B))	13	85,146.	
14 Management and general (from line 44, column (C))	14	5,592.	
15 Fundraising (from line 44, column (D))	15	1,256.	
16 Payments to affiliates (attach schedule)	16		
17 Total expenses (add lines 16 and 44, column (A))	17	91,994.	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	2,831.	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	95,404.	
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	98,235.	

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

Form 990 (2005)

Form **8868**

(Rev. December 2004)

Department of the Treasury
Internal Revenue ServiceApplication for Extension of Time to File an
Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

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

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time** – Only submit original (no copies needed)**Form 990-T corporations** requesting an automatic 6-month extension – check this box and complete Part I only. ☐*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.***Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization		Employer identification number
	Potomac Valley Audubon Society, Inc.		55-0626891
	Number, street, and room or suite number. If a P.O. box, see instructions.		
	P.O. Box 578		
	City, town or post office. For a foreign address, see instructions.		state ZIP code
	Shepherdstown, WV 25443		

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

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (section 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

• The books are in the care of ▶ Jane VanderhookTelephone No. ▶ 304-876-2410 FAX No. ▶ _____

- If the organization does **not** have an office or place of business in the United States, check this box. ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole group**, check this box. ☐. If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 2/15, 20 07, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☐ calendar year 20____ or

▶ ☒ tax year beginning 7/01, 20 05, and ending 6/30, 20 06.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____ 0.

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____ 0.**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form 8868 (Rev 12-2004)

Mailed 11-15-06
(16)

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 ☐				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	NONE			
26	Other salaries and wages	44,603.	44,603.		
27	Pension plan contributions	NONE			
28	Other employee benefits				
29	Payroll taxes	8,297.	8,297.		
30	Professional fundraising fees				
31	Accounting fees	550.		550.	
32	Legal fees				
33	Supplies	2,747.	2,369.	359.	19.
34	Telephone	586.	586.		
35	Postage and shipping	1,611.	1,189.		422.
36	Occupancy	1,332.	1,332.		
37	Equipment rental and maintenance	7,273.	7,273.		
38	Printing and publications	3,005.	2,287.		718.
39	Travel	1,701.	1,224.	446.	31.
40	Conferences, conventions, and meetings	554.	554.		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	2,244.	2,044.	200.	
43	Other expenses not covered above (itemize):	STMT 3			
a	STMT 4	17,491.	13,388.	4,037.	66.
b					
c					
d					
e					
f					
g					
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15.)	91,994.	85,146.	5,592.	1,256.

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? **SEE STATEMENT 5**

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.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a <u>YANKAUER NATURE PRESERVE - PRESENTS NATURE EDUCATION PROGRAMS TO YOUTH AND THE COMMUNITY, PROVIDES A SUMMER CAMP EXPERIENCE FOR CHILDREN AND HOSTS SCHOOL FIELD TRIPS FOR NATURE EDUCATION</u>	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ☐	83,328.
b <u>VALLEY VIEWS NEWSLETTER - CONTAINS NEWS AND ARTICLES PROMOTING THE ORGANIZATION'S PROGRAMS</u>	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ☐	1,818.
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).	85,146.

Form 990 (2005)

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
45	Cash - non-interest-bearing	2,428.	45	3,933.
46	Savings and temporary cash investments	60,404.	46	62,337.
47a	Accounts receivable			
b	Less: allowance for doubtful accounts		47c	
48a	Pledges receivable			
b	Less: allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less: allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges			
54	Investments - securities (attach schedule) ☐ Cost ☐ FMV	490.	53	2,691.
55a	Investments - land, buildings, and equipment: basis		54	
b	Less: accumulated depreciation (attach schedule)		55c	
56	Investments - other (attach schedule)		56	
57a	Land, buildings, and equipment: basis STMT. 7	40,937.		
b	Less: accumulated depreciation (attach schedule)			
58	Other assets (describe ☐)	9,604.	57c	31,333.
59	Total assets (must equal line 74). Add lines 45 through 58.	33,577.	58	
60	Accounts payable and accrued expenses	96,899.	59	100,294.
61	Grants payable	1,495.	60	2,059.
62	Deferred revenue		61	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		62	
64a	Tax-exempt bond liabilities (attach schedule)		63	
b	Mortgages and other notes payable (attach schedule)		64a	
65	Other liabilities (describe ☐)		64b	
66	Total liabilities. Add lines 60 through 65.		65	
67	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.	1,495.	66	2,059.
68	Unrestricted			
69	Temporarily restricted	87,404.	67	89,905.
70	Permanently restricted		68	
71	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.	8,000.	69	8,330.
72	Capital stock, trust principal, or current funds			
73	Paid-in or capital surplus, or land, building, and equipment fund		70	
74	Retained earnings, endowment, accumulated income, or other funds		71	
75	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)		72	
76	Total liabilities and net assets/fund balances. Add lines 66 and 73.	95,404.	73	98,235.
		96,899.	74	100,294.

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82 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.)		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85 a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?	N/A	
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
	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.		
85 c	Dues, assessments, and similar amounts from members	N/A	
85 d	Section 162(e) lobbying and political expenditures	N/A	
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85 h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86 a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	N/A	
86 b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87 a	501(c)(12) orgs. Enter: a Gross income from members or shareholders	N/A	
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
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		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>NONE</u> ; section 4912 ▶ <u>NONE</u> ; section 4955 ▶ <u>NONE</u>		
89 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		X
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	N/A	
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	N/A	
90 a	List the states with which a copy of this return is filed ▶ <u>WV</u>		
90 b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)		
91 a	The books are in care of ▶ <u>JANE VANDERHOOK</u>		
	Located at ▶ <u>416 SHEPHERD LANE SHEPHERDSTOWN, WV</u>		
	Telephone no. ▶ <u>304-876-2410</u>		
	ZIP + 4 ▶ <u>25443</u>		
91 b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	If "Yes," enter the name of the foreign country ▶		
91 c	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		X
92	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 ▶		
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	N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a PROGRAM FEES					23,534.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					3,517.
95 Interest on savings and temporary cash investments			14	161.	
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			02	5,350.	
102 Gross profit or (loss) from sales of inventory					2,226.
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				5,511.	29,277.
105 Total (add line 104, columns (B), (D), and (E))					34,788.

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 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).
93A	& 94: PROGRAM FEES ADD VALUE TO THE SOCIETY'S NATURE
	EDUCATION PROGRAMS FOR YOUTH AND THE COMMUNITY.
102	BIRD SEED SALES AID THE BIRD POPULATION AND SUPPORT THE
	SOCIETY'S EDUCATIONAL PROGRAMS.

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

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

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

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

(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).

Please
Sign
Here

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.

Signature of officer

Date 2/5/07

Type or print name and title. Jane Vanderhook Treasurer

Paid
Preparer's
Use Only

Preparer's signature	Date 2/1/07	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	RUSSELL, EVANS & THOMPSON, PLLC 299 HERNDON PARKWAY, SUITE 206 HERNDON, VA 20170-4467	EIN	54-1341318
		Phone no.	703-478-0320

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

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

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 . . . ▶ NONE

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 . . . ▶ NONE

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 . . . ▶ NONE

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2005

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.		X
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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
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.)		X
b Do you have a section 403(b) annuity plan for your employees?		X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
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?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

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 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) section 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.)	53,636.	71,373.	66,925.	58,204.	250,138.
16 Membership fees received	2,647.	1,767.	1,757.	1,757.	7,928.
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	37,640.	14,970.	30,417.	22,483.	105,510.
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	155.	144.	211.	203.	713.
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	94,078.	88,254.	99,310.	82,647.	364,289.
24 Line 23 minus line 17.	56,438.	73,284.	68,893.	60,164.	258,779.
25 Enter 1% of line 23.	941.	883.	993.	826.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NQT, APPLICABLE					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 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
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: (2004) _____ 10,300. (2003) _____ 10,500. (2002) _____ 10,800. (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 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: (2004) _____ NONE (2003) _____ NONE (2002) _____ NONE (2001) _____ NONE c Add: Amounts from column (e) for lines: 15 _____ 250,138. 16 _____ 7,928. 17 _____ 105,510. 20 _____ 21 _____					27c 363,576.
d Add: Line 27a total. 31,600. and line 27b total. NONE					27d 31,600.
e Public support (line 27c total minus line 27d total).					27e 331,976.
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f 364,289.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 91.1298 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.1957 %
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.)

NOT APPLICABLE

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**Check ☐ a if the organization belongs to an affiliated group. Check ☐ b if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying) . . .	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying) . . .	37	
38 Total lobbying expenditures (add lines 36 and 37) . . .	38	
39 Other exempt purpose expenditures . . .	39	
40 Total exempt purpose expenditures (add lines 38 and 39) . . .	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -		
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
Lobbying nontaxable					
45 amount					
Lobbying ceiling amount					
46 (150% of line 45(e)) . .					
47 Total lobbying expenditures					
Grassroots nontaxable					
48 amount					
Grassroots ceiling amount					
49 (150% of line 48(e)) . . .					
Grassroots lobbying					
50 expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities**NOT APPLICABLE**

(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.

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

Schedule of Contributors

OMB No. 1545-0047

2005

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

Name of organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule - see instructions.)

General Rule -

☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions
for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2005)

Name of organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Page of of Part I

Employer identification number

55-0626891

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SPRING CREEK FOUNDATION, INC 2201 P STREET NW WASHINGTON, DC 20037	10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2	SPRING CREEK FOUNDATION, INC 2201 P STREET NW WASHINGTON, DC 20037	15,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
NATURE ARTS FESTIVAL RACE FOR THE BIRDS	14,492. 4,747.	12,958. 931.	1,534. 3,816.
TOTALS	19,239.	13,889.	5,350.

FORM 990, PART I - GROSS SALES LESS RETURNS AND ALLOWANCES
=====DESCRIPTION
-----AMOUNT
-----BIRD SEED SALES
KINGFISHER STORE SALES8,807.
665.

TOTAL

9,472.
=====

DEPRECIATION

*Assets Retired
JSA
5X9024 1.000

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
ANNUAL APPEAL	30.		30.	
CHAPTER DUES	10.		10.	
SEMINARS	350.			
COST OF INVENTORY	580.	350.		
DEVELOPMENT	19.		580.	
FEES	355.		19.	
FUNDRAISING	1,585.	210.	145.	35.
INSURANCE	3,019.	1,550.		
LABOR	6,205.	343.	2,676.	
LICENSES AND PERMITS	25.	6,205.		
MISCELLANEOUS	3,730.	3,648.	25.	
NATIONAL DUES	220.		51.	31.
WORKMENS COMP	372.		220.	
REFUNDS	103.	372.		
REGISTRATION FEES	175.	85.	18.	
SPECIAL EVENTS EXPENSE	151.		175.	
T-SHIRT EXPENSE	474.	151.		
PUBLIC RELATIONS	88.	474.		
TOTALS	17,491.	13,388.	4,037.	66.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
=====

PRESERVING, RESTORING AND ENJOYING THE NATURAL WORLD THROUGH
EDUCATION AND ACTIVISM.

FORM 990, PART IV - PREPAID EXPENSES AND DEFERRED CHARGES
=====DESCRIPTION
-----ENDING
BOOK VALUE

PREPAID INSURANCE

2,691.

TOTALS

2,691.
=====

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

FIXED ASSET DETAIL

ACCUMULATED DEPRECIATION DETAIL

ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
KIOSK - Y	SL	1,200.			1,200.	600.	80.		680.
PAVILLION	SL	23,637.			23,637.	2,364.	1,577.		3,941.
SIGNAGE - Y	SL	800.			800.	453.	53.		506.
PARKING LOT - Y	SL	5,000.			5,000.	2,243.	334.		2,577.
LAND SURVEY - Y	L	8,000.			8,000.				
COMPUTER - Y	M5	1,000.			1,000.	700.	100.		800.
BENCH - Y	M7	300.			300.	300.			300.
COMPUTER - PVAS	M5	1,000.			1,000.	700.	100.		800.
TOTALS		40,937.			40,937.	7,360.			9,604.

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DIANA L MULLIS 2034 PERSIMON LANE SHEPHERDSTOWN, WV 25443	PRESIDENT 0	NONE	NONE	NONE
FIONA HARRISON PO BOX 1126 HARPERS FERRY, WV 25425	SECRETARY 0	NONE	NONE	NONE
JANE VANDERHOOK 416 SHEPHERD LANE SHEPHERDSTOWN, WV 25443	TREASURER 0	NONE	NONE	NONE
DAVID & MARY SUE ELDRIDGE PO BOX 1097 138 ALICE LANE SHEPHERDSTOWN, WV 25443	MEMBERSHIP 0	NONE	NONE	NONE
ANDY VECCHIO PO BOX 1234 MARTINSBURG, WV 25401	CONSERVATION CHAIR 0	NONE	NONE	NONE
NANCY KIRSCHBAUM 72 HEATHER LANE SHEPHERDSTOWN, WV 25443	PROGRAM CHAIR 0	NONE	NONE	NONE
PATSY & KEN HUNTER 522 S SAMUEL STREET CHARLES TOWN, WV 25414	FIELD TRIP CHAIR 0	NONE	NONE	NONE
PETER SMITH 1212 STEAMBOAT RUN ROAD	PUBLICITY CHAIR 0	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
SHEPHERDSTOWN, WV 25443				
KATHY BILTON PO BOX 886 SHEPHERDSTOWN, WV 25443	COMMUNICATIONS 0	NONE	NONE	NONE
RODNEY WOODS 906 HILLCREST DRIVE MARTINSBURG, WV 25401	YANKAUER LIAISON 0	NONE	NONE	NONE
SUSAN BROOKRESON 396 THATCHER ROAD MARTINSBURG, WV 25401	HOSPITALITY CHAIR 0	NONE	NONE	NONE
BILL BELTON 1099 WOODMONT ROAD GREAT CACAPON, WV 25422	INTERNATIONAL ISSUES 0	NONE	NONE	NONE
KRISTIN ALEXANDER 379 LONGWOOD DRIVE BUNKER HILL, WV 25413	STAFF DIRECTOR 0	NONE	NONE	NONE
KAREN & BOB FEUGI P.O. BOX 284 GERRARDSTOWN, WV 25420	EDUCATION CHAIR 0	NONE	NONE	NONE
GRAND TOTALS		NONE	NONE	NONE

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2005Attachment
Sequence No. **67**

Name(s) shown on return

POTOMAC VALLEY AUDUBON SOCIETY, INC

Business or activity to which this form relates

Identifying number

55-0626891

GENERAL DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,044.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	200.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	2,244.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?		Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year (see instructions):					
43 Amortization of costs that began before your 2005 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

