

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2004

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 07-01, 2004, and ending 06-30, 2005

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

DOWN SYNDROME ASSOC. OF MIDDLE TENN

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

111 N WILSON BLVD

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

NASHVILLE, TN 37205

D Employer identification number

62-1664176

E Telephone number

(615) 345-0711

F Accounting method: ☒ Cash ☐ Accrual☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No

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

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Group Exemption Number ▶

M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶

J Organization type (check only one) ☒ 501(c)( 3 ) (insert no.) ☐ 4947(a)(1) or ☐ 527K 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 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 ▶ 821,746

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

R e v e n u e	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	105,496	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c	15,283	
	d	Total (add lines 1a through 1c) (cash \$ 120,779 noncash \$ )	1d	120,779	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	673,781	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	4,495	
	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 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 <input type="checkbox"/>				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a	22,691		
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	22,691		
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	821,746		
E x p e n s e s	13	Program services (from line 44, column (B))	13	777,396	
	14	Management and general (from line 44, column (C))	14	17,514	
	15	Fundraising (from line 44, column (D))	15	3,037	
	16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	797,947		
N e t A s s e t s	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	23,799	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	193,244	
	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	217,043	

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

Form 990 (2004)

**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.)

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 \$ _____)	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	465,977	457,749	7,447	
27	Pension plan contributions . . . . .	27				
28	Other employee benefits . . . . .	28	14,606	14,606		
29	Payroll taxes . . . . .	29	45,238	44,863	337	
30	Professional fundraising fees . . . . .	30				
31	Accounting fees . . . . .	31				
32	Legal fees . . . . .	32				
33	Supplies . . . . .	33	30,532	28,841	1,691	
34	Telephone . . . . .	34	8,190	7,379	783	
35	Postage and shipping . . . . .	35	1,249	1,046	203	
36	Occupancy . . . . .	36	50,480	49,511	905	
37	Equipment rental and maintenance . . . . .	37	3,274	3,274		
38	Printing and publications . . . . .	38	1,649	1,649		
39	Travel . . . . .	39	13,936	13,936		
40	Conferences, conventions, and meetings . . . . .	40	55,057	55,057		
41	Interest . . . . .	41	4,033	3,615	418	
42	Depreciation, depletion, etc. (attach schedule) . . . . .	42	3,496	2,894	602	
43	Other expenses not covered above (itemize): a OTHER	43a	22,899	20,809		
	b PROFESSIONAL SERVICES	43b	28,800	25,536		
	c LICENSE	43c	1,790	1,790		
	d INSURANCE	43d	43,900	42,000		
	e ADVERTISING	43e	2,841	2,841		
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15 . . . . .	44	797,947	777,396	17,514	3,037

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? **DOWN SYNDROME TRAIN/SUPPORT**

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	SUPPORT MEETINGS, CAMPS, EDUCATIONAL MATERIALS FOR INDIVIDUALS AND FAMILIES WITH DOWN SYNDROME. PUBLIC EDUCATION AND AWARENESS OF DS AND ITS EFFECTS. (Grants and allocations \$ _____ )	116,619
b	SUPPORTED LIVING PROGRAM TO ASSIST INDIVIDUALS WITH DOWN SYNDROME WITH LIVING IN AN APARTMENT (Grants and allocations \$ _____ )	645,231
c	HOME OWNERSHIP PROGRAM TO ASSIST HANDICAPPED INDIVIDUALS WITH OWNING A HOME (Grants and allocations \$ _____ )	15,546
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) . . . . .	777,396

**Part IV Balance Sheets** (See page 25 of 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 . . . . .	49,169	45	227,828
46	Savings and temporary cash investments . . . . .		46	
47 a	Accounts receivable . . . . . <span style="float:right">47a</span>			
b	Less: allowance for doubtful accounts . . . . . <span style="float:right">47b</span>		47c	
48 a	Pledges receivable . . . . . <span style="float:right">48a</span>			
b	Less: allowance for doubtful accounts . . . . . <span style="float:right">48b</span>		48c	
49	Grants receivable . . . . .		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		50	
Assets	51 a Other notes and loans receivable (attach schedule). . . . . <span style="float:right">51a</span>			
	b Less: allowance for doubtful accounts . . . . . <span style="float:right">51b</span>		51c	
	52 Inventories for sale or use . . . . .		52	
	53 Prepaid expenses and deferred charges . . . . .	4,848	53	1,708
	54 Investments - securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55 a Investments - land, buildings, and equipment: basis . . . . . <span style="float:right">55a</span>				
b Less: accumulated depreciation (attach schedule). . . . . <span style="float:right">55b</span>		55c		
56 Investments - other (attach schedule) . . . . .		56	7,661	
57 a Land, buildings, and equipment: basis . . . . . <span style="float:right">57a</span>	18,585			
b Less: accumulated depreciation (attach schedule). . . . . <span style="float:right">57b</span>	8,727	13,332	57c	9,858
58 Other assets (describe <input type="checkbox"/> CONSTRUCTION IN PROGRESS )	225,000	58	51,352	
59 Total assets (add lines 45 through 58) (must equal line 74) . . . . .	292,349	59	298,407	
Liabilities	60 Accounts payable and accrued expenses . . . . .		60	
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .	15,152	62	5,025
	63 Loans from officers, directors, trustees, and key employees (attach schedule). . . . .		63	
	64 a Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
b Mortgages and other notes payable (attach schedule) . . . . .	72,040	64b	74,422	
65 Other liabilities (describe <input type="checkbox"/> PAYROLL TAX )	11,915	65	1,917	
66 Total liabilities (add lines 60 through 65) . . . . .	99,107	66	81,364	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .	167,249	67	200,085
	68 Temporarily restricted . . . . .	25,995	68	16,958
	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) . . . . .	193,244	73	217,043	
74 Total liabilities and net assets / fund balances (add lines 66 and 73) . . . . .	292,351	74	298,407	

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.

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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a	Total expenses and losses per audited financial statements . . . . . ▶	a	795,586
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities . \$ _____		
(2)	Prior year adjustments reported on line 20, Form 990 . . . . . \$ _____		
(3)	Losses reported on line 20, Form 990 . . \$ _____		
(4)	Other (specify): <u>ACCRL BASIS</u> \$ <u>6,948</u>		
	Add amounts on lines (1) through (4) . ▶	b	6,948
c	Line a minus line b . . . . . ▶	c	788,638
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 . . . . \$ _____		
(2)	Other (specify): <u>PRIOR CASH</u> \$ <u>9,309</u>		
	Add amounts on lines (1) and (2) . . . ▶	d	9,309
e	Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶	e	797,947

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No  
If "Yes," attach schedule - see page 28 of the instructions.

Yes	No
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Form 990 (2004)

**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 CIRCLE OF FRIENDS EVENT					3,840
b SUPPORTED LIVING SERVICE					382
c SUMMER LEARNING ACADEMY					10,325
d					
e					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies . . . . .					659,234
94 Membership dues and assessments . . . . .					
95 Interest on savings and temporary cash investments			14	4,495	
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)) . . . . .				4,495	673,781
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					678,276

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)
93A	FEES COLLECTED FOR SUPPORT GROUP EVENT
93B	FEES FOR SUPPORTED LIVING SERVICES
93C	FEES COLLECTED FOR SUPPORT AND EDUCATIONAL EVENT

**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
N/A	%			
	%			
	%			
	%			

**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).

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	
Paid Preparer's Use Only	Type or print name and title.			
	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed) address, and ZIP + 4	H A BEASLEY & COMPANY CPAS 237 W NORTHFIELD, SUITE 102 MURFREESBORO TN 37129	EIN	62-1588165
			Phone no.	615-895-5675

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

## Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information -- (See separate instructions.)**

OMB No. 1545-0047

2004

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

DOWN SYNDROME ASSOC. OF MIDDLE TENN

62-1664176

<b>Part I</b>	<b>Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees</b>
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(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 . . . . . ▶				

<b>Part II</b>	<b>Compensation of the Five Highest Paid Independent Contractors for Professional Services</b>
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(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 . . . . . ►		

**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.) . . . . .	1		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.				
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a	Sale, exchange, or leasing of property? . . . . .	2a		X
b	Lending of money or other extension of credit? . . . . .	2b		X
c	Furnishing of goods, services, or facilities? . . . . .	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	2d		X
e	Transfer of any part of its income or assets? . . . . .	2e		X
3a	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		X
b	Do you have a section 403(b) annuity plan for your employees? . . . . .	3b		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? . . . . .	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .	4b		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). (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.) . . .	915,366	110,701	91,766	95,942	1,213,775
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 . . . .	25	166	662	263	1,116
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 . . . . .	915,391	110,867	92,428	96,205	1,214,891
24 Line 23 minus line 17 . . . . .	915,391	110,867	92,428	96,205	1,214,891
25 Enter 1% of line 23 . . . . .	9,154	1,109	924	962	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 . . . . . ▶					26a 24,298
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 217,106
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					26c 1,214,891
d Add: Amounts from column (e) for lines: 18 <u>1,116</u> 19 <u>          </u> 22 <u>          </u> 26b <u>217,106</u> . . . . . ▶					26d 218,222
e Public support (line 26c minus line 26d total) . . . . . ▶					26e 996,669
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶					26f 82.04%
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) <u>          </u> (2002) <u>          </u> (2001) <u>          </u> (2000) <u>          </u> 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) <u>          </u> (2002) <u>          </u> (2001) <u>          </u> (2000) <u>          </u> c Add: Amounts from column (e) for lines: 15 <u>          </u> 16 <u>          </u> 17 <u>          </u> 20 <u>          </u> 21 <u>          </u> . . . . . ▶					27c <u>          </u>
d Add: Line 27a total . . . . . and line 27b total . . . . . ▶					27d <u>          </u>
e Public support (line 27c total minus line 27d total) . . . . . ▶					27e <u>          </u>
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ▶					27f <u>          </u>
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶					27g <u>          </u> %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶					27h <u>          </u> %
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.					

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004

Attachment  
Sequence No 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

DOWN SYNDROME ASSOC. OF MIDDLE T

PROGRAM SERVICES - 1

62-1664176

**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 page 2 of the instructions for a higher limit for certain businesses . . . . .	1	\$100,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions) . . . . .	2	
3	Threshold cost of section 179 property before reduction in limitation . . . . .	3	\$400,000
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 page 2 of the instructions . . . . .	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
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 2003 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 2005. 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 Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions) . . . . .	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions) . . . . .	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions) . . . . .	16	3,476

**Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003 . . . . .	17	
18	If you are electing under section 168(i)(4) 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 2004 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 2003 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 page 6 of the 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	3,476
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	

DOWN SYNDROME ASSOC. OF MIDDLE TENN

**FOR TAX YEAR 2004**

H A BEASLEY & COMPANY CPAS  
237 W NORTHFIELD, SUITE 102  
MURFREESBORO, TN 37129  
615-895-5675

\* Item was disposed  
of during current year.

## Depreciation Detail Listing

PROGRAM SERVICES - 1

For your records only

2004 PAGE 1

Name(s) as shown on return

Social security number/EIN

DOWN SYNDROME ASSOC. OF MIDDLE TENN

62-1664176

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	COMPUTER AND EQUIPMEN	20010901	2,521		100.00		2,521	7	SL	HY	14.286	360	1,260		360
2	FILE CABINET & BOOK S	20030422	220		100.00		220	7	SL	HY	14.286	31	66		31
3	CHAIRS AND LETTER FIL	20030512	370		100.00		370	7	SL	HY	14.286	53	113		53
4	FILING CABINET	20030520	130		100.00		130	7	SL	HY	14.286	19	40		19
5	RECEPTION CHAIRS	20030429	194		100.00		194	7	SL	HY	14.286	28	59		28
6	COMPUTER AND EQUIPMEN	20030626	1,595		100.00		1,595	7	SL	HY	14.286	228	484		228
7	COMPUTER (2)	20030611	2,536		100.00		2,536	7	SL	HY	14.286	362	769		362
8	COMPUTER	20030611	1,219		100.00		1,219	7	SL	HY	14.286	174	370		174
9	DESK	20030430	400		100.00		400	7	SL	HY	14.286	57	121		57
10	CHAIRS	20030623	2,113		100.00		2,113	7	SL	HY	14.286	302	642		302
11	FURNITURE PANELS	20030206	2,405		100.00		2,405	7	SL	HY	14.286	344	817		344
12	OFFICE FURNITURE	20021001	570		100.00		570	7	SL	HY	14.286	81	213		81
13	LEASEHOLD IMPROVEMENT	20021001	1,236		100.00		1,236	3	SL	HY	33.333	412	1,082		412
14	LEASEHOLD IMPROVEMENT	20021006	2,004		100.00		2,004	3	SL	HY	33.333	668	1,754		668
15	LEASEHOLD IMPROVEMENT	20021021	73		100.00		73	3	SL	HY	33.333	24	63		24
16	LEASEHOLD IMPROVEMENT	20021022	550		100.00		550	3	SL	HY	33.333	183	481		183
17	LEASEHOLD IMPROVEMENT	20021105	450		100.00		450	3	SL	HY	33.333	150	394		150
Totals			18,586				18,586				3,476	8,728			3,476

ST ADJ: