

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)

2003

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 2003 calendar year, or tax year beginning 7/01/03, and ending 6/30/04

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

TENNESSEE LIONS CHARITIES, INC.

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

505 FESSLERS LANE

Room/suite

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

NASHVILLE

TN 37210-2814

D Employer ID number

62-1614995

E Telephone number

615-690-8644

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).

G Website: N/A

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 12 368,890

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," att a list See instr)

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).

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

1 Contributions, gifts, grants, and similar amounts received:

a Direct public support

1a 81,610

b Indirect public support

1b 130,380

c Government contributions (grants)

1c 80,000

d Total (add lines 1a through 1c) (cash \$ 291,990 noncash \$)

1d 291,990

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 76,900

b Less: rental expenses

SEE STMT 1

6b 10,907

c Net rental income or (loss) (subtract line 6b from line 6a)

6c 65,993

7 Other investment income (describe)

7

8a Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

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 ☐

a Gross revenue (not including \$ of

9a

contributions reported on line 1a)

Less: direct expenses other than fundraising expenses

9b

Net income or (loss) from special events (subtract line 9b from line 9a)

9c

10a Gross sales of inventory, less returns and allowances

10a

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)

12 357,983

13 Program services (from line 44, column (B))

13 253,750

14 Management and general (from line 44, column (C))

14 77,757

15 Fundraising (from line 44, column (D))

15 43,615

16 Payments to affiliates (attach schedule)

16

17 Total expenses (add lines 16 and 44, column (A))

17 375,122

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 -17,139

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 1,001,695

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)

21 984,556

Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2003)

RECEIVED

DEC 13 2004

DAA

Part II Statement of

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations

Functional Expenses

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) STMT 2 (cash \$ <u>253,750</u> non-cash \$)	22 253,750	253,750		
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26 31,154			31,154
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29 2,384			2,384
30	Professional fundraising fees	30			
31	Accounting fees	31 8,400		8,400	
32	Legal fees	32			
33	Supplies	33 459		459	
34	Telephone	34 4,027			4,027
35	Postage and shipping	35 307		307	
36	Occupancy	36 12,044		12,044	
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39 1,112			1,112
40	Conferences, conventions, and meetings	40 1,060		1,060	
41	Interest	41 4,061		4,061	
42	Depreciation, depletion, etc. (attach schedule)	42 42,207		42,207	
43	Other expenses not covered above (itemize): a	43a			
b	SEE STATEMENT 3	43b 14,157		9,219	4,938
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 375,122	253,750	77,757	43,615

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?

▶ **SEE STATEMENT 4**

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) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a	SEE STATEMENT 5	
	(Grants and allocations \$ 253,750)	253,750
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)

▶ 253,750

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	
Assets	45 Cash-non-interest-bearing		45		
	46 Savings and temporary cash investments	115,956	46	150,296	
	47a Accounts receivable	47a 3,317			
	b Less allowance for doubtful accounts	47b	4,232	47c 3,317	
	48a Pledges receivable	48a			
	b Less allowance for doubtful accounts	48b		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)	51a			
	b Less: allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		469	53	2,404
	54 Investments-securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments-land, buildings, and equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b		55c	
56 Investments-other (attach schedule)			56		
57a Land, buildings, and equipment: basis	57a 1,101,948				
b Less: accumulated depreciation (attach schedule) SEE STMT 6	57b 160,921	979,796	57c	941,027	
58 Other assets (describe ▶ SEE STMT 7)		100	58	100	
59 Total assets (add lines 45 through 58) (must equal line 74)		1,100,553	59	1,097,144	
Liabilities	60 Accounts payable and accrued expenses	7,261	60	4,134	
	61 Grants payable	20,097	61	48,750	
	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) SEE WORKSHEET		71,500	64b	59,704
	65 Other liabilities (describe ▶)			65	
66 Total liabilities (add lines 60 through 65)		98,858	66	112,588	
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	1,001,695	67	984,556	
	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)		1,001,695	73	984,556	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		1,100,553	74	1,097,144	

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 IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

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

[illegible]

► ☐ Yes ☒ No

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	X
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	X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
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	X
b	If "Yes," enter the name of the organization LIONS CLUBS VOLUNTEER SERVICES and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	X
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	X
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	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
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	N/A
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	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
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	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		
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	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed NONE		
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions.)	90b	1
91	The books are in care of LYNN WILHOITE Located at 505 FESSLERS LANE NASHVILLE, TN	Telephone no. 615-690-8644 ZIP + 4 37210	
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 page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec 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			16	65,993	
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))		0		65,993	0
105 Total (add line 104, columns (B), (D), and (E))				65,993	65,993

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).
•	
N/A	

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	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.
	<div style="text-align: right;"> 12 NOV 04 Date </div> <div style="text-align: center;"> Culture DIRECTOR </div>

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 Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

OMB No 1545-0047

2003

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

Name of the organization

Employer identification number

TENNESSEE LIONS CHARITIES, INC.

62-1614995

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 ben plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

Part II 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 ▶		

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

Schedule A (Form 990 or 990-EZ) 2003

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.	1	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?	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 expense 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
3b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

SEE STMT 11

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 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total				
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	263,799	452,552	680,314	1,759,536	3,156,201				
16 Membership fees received					0				
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0				
18 Gross income from interest, dividends, amounts received from payment 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	128,837	54,969	84,300	57,235	325,341				
19 Net income from unrelated business activities not included in line 18					0				
20 Tax revenues levied for the organization's benefits and either paid to it or expended on its behalf					0				
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0				
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0				
23 Total of lines 15 through 22	392,636	507,521	764,614	1,816,771	3,481,542				
24 Line 23 minus line 17	392,636	507,521	764,614	1,816,771	3,481,542				
25 Enter 1% of line 23	3,926	5,075	7,646	18,168					
26 Organizations described on lines 10 or 11:									
a Enter 2% of amount in column (e), line 24									
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts									
c Total support for section 509(a)(1) test: Enter line 24, column (e)									
d Add: Amounts from column (e) for lines:									
18 325,341	19	201,238							
22	26b	201,238							
e Public support (line 26c minus line 26d total)									
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))									
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:									
(2002)	(2001)	(2000)	(1999)						
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:									
(2002)	(2001)	(2000)	(1999)						
c Add: Amounts from column (e) for lines:									
15	16	17	20	21					
d Add: Line 27a total	and line 27b total								
e Public support (line 27c total minus line 27d total)									
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)									
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))									
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))									

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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)

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

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**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-														
<table border="0"> <tr> <td>If the amount on line 40 is-</td> <td>The lobbying nontaxable amount is-</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is-	The lobbying nontaxable amount 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	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	41	
If the amount on line 40 is-	The lobbying nontaxable amount 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													
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) 2003	(b) 2002	(c) 2001	(d) 2000	(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 12 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

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

Yes	No	Amount

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

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

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

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

(i) Cash

(li) Other assets

b Other transactions.

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

(II) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

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

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)	X	
b(iv)		X
b(v)		X
b(vi)		X
c	X	

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

▶ ☒ Yes ☐ No

b If "Yes," complete the following schedule:

[illegible]

Statement 1 - Form 990, Part I, Line 6b - Rental Expenses

<u>Description</u>	<u>Deduction</u>
RENTAL TO OTHERS CAM EXPENSES	<u>10,907</u>
TOTAL	<u><u>10,907</u></u>

Federal Statements

Statement 2 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions

Donee's Name	Donee's Address	Class of Activity / Description	City	St	Zip	Cash Contribution	Noncash Contribution
VANDERBILT UNIVERSITY MEDICAL CENTER			NASHVILLE	TN	37212	\$ 253,750	\$
NONE						\$ 253,750	\$
TOTAL						\$ 253,750	\$ 0

Federal Statements

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
PROPERTY TAXES	8,197		8,197	
PROMOTIONAL EXPENSES	4,873			4,873
TRAINING	385		385	
OTHER TAXES AND LICENSES	270		270	
MISCELLANEOUS	432		367	65
TOTAL	\$ 14,157	\$ 0	\$ 9,219	\$ 4,938

Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose

TO COORDINATE FUNDRAISING CAMPAIGN TO ESTABLISH AND
PERPETUATE THE NEW TENNESSEE LIONS CLUB EYE CENTER AT
VANDERBILT CHILDREN'S HOSPITAL.

Statement 5 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

THIS WAS PAID TO VANDERBILT UNIVERSITY MEDICAL CENTER
FOR THE TENNESSEE LIONS EYE CENTER FOR CHILDREN.
\$127,346 IS PART OF A FUNDRAISING PROJECT, OPERATION
KIDSIGHT, TO RAISE FOUR MILLION DOLLARS OVER A FOUR YEAR
PERIOD TO ESTABLISH THE EYE CENTER. \$126,404 IS PART OF
A FUNDRAISING PROJECT, KIDSIGHT OUTREACH, TO RAISE MONEY
TO FUND THE ONGOING ACTIVITIES OF THE EYE CENTER.

Federal Statements

Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
COMPUTER	\$ 1,638	\$ 1,638	\$ 1,638	\$ 1,638
COMPUTER	1,280	1,280	1,280	1,280
SOFTWARE	10,500	10,500	10,500	10,500
BUILDING	723,583	80,398	723,583	104,518
TELEPHONE SYSTEM	7,927	5,151	7,927	6,737
FURNITURE	3,000	1,000	3,000	1,300
CARPET & FLOORING	5,175	3,450	5,175	4,485
CARPET	1,000	667	1,000	867
HANDICAP RAMP	2,466	273	2,466	356
SIGN	2,331	1,554	2,331	2,019
FURNITURE & FIXTURES	10,000	3,250	10,000	4,250
HVAC SHAFT & THERMOSTAT	10,448	3,981	10,448	5,474
RUBBER ROOF	2,850	309	2,850	451
HVAC DAMPER MOTOR	1,025	366	1,025	512
SOFTWARE	2,250	1,875	2,250	2,250
SOFTWARE	2,015	1,959	2,015	2,015
SOFTWARE	2,250	1,063	2,250	1,813
HVAC	68,772		68,772	9,825
COMPUTER			3,438	631
LAND	240,000		240,000	
TOTAL	<u>\$ 1,098,510</u>	<u>\$ 118,714</u>	<u>\$ 1,101,948</u>	<u>\$ 160,921</u>

Statement 7 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
DEPOSITS	\$ 100	\$ 100
TOTAL	<u>\$ 100</u>	<u>\$ 100</u>

Forms
990 / 990-PF**Mortgages and Other Notes Payable****2003**

For calendar year 2003, or tax year beginning

7/01/03, and ending**6/30/04**

Name

Employer Identification Number

TENNESSEE LIONS CHARITIES, INC.**62-1614995****FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION**

Name of lender	Relationship to disqualified person
(1) BANK OF NASHVILLE	NONE
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 72,500	6/09/03	6/09/08	\$1404.72/MO FOR 60 MONTHS	6.000
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) UNSECURED	PURCHASE OF NEW HVAC SYSTEM
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1) CASH -- \$72,500	71,500	59,704
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	71,500	59,704

Federal Statements**Statement 8 - Form 990, Part IV-A - Other Revenue Included on Financial Statements**

Description	Amount
RENTAL EXPENSES	\$ 10,907
TOTAL	\$ 10,907

Statement 9 - Form 990, Part IV-B - Other Expenses Included on Financial Statements

Description	Amount
RENTAL EXPENSES	\$ 10,907
TOTAL	\$ 10,907

Federal Statements

Statement 10 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name		Title	Average Hrs	Address	City, State, Zip
Comp	Benefits				
EDWARD LINDSEY	0	0	0	P.O. BOX 429 PRESIDENT	LAWRENCEBURG TN 38464
AUSTIN JENNINGS	0	0	0	VICE PRESIDE	
LYNN WILHOITE	0	0	0	P.O. BOX 10 SECRETARY	WOODBURY TN 37190
CHARLES BURRIDGE	0	0	0	505 FESSLERS LANE	NASHVILLE TN 37210
JOHN JUSTICE	0	0	0	3016 HEDRICK STREET TREASURER	NASHVILLE TN 37203
BILLY PEARSON	0	0	0	505 FESSLERS LANE TRUSTEE	NASHVILLE TN 37210
ALLEN BROUGHTON	0	0	0	803 WILES COURT TRUSTEE	MURFREESBORO TN 37130
JIM AUSTIN	0	0	0	1540 INDIAN HAWTHORNE CT TRUSTEE	BRENTWOOD TN 37027
WILLIAM CROCKETT	0	0	0	EX OFFICIO	ROCKVILLE TN 37153
KEITH PONTIUS	0	0	0	10552 S WINDROW TRUSTEE	HUMBOLDT TN 38343
WILLIAM WATKINS	0	0	0	P.O. BOX 164 TRUSTEE	FAIRFIELD GLADE TN 38558
ROBERT SEWELL	0	0	0	P.O. BOX 2090 TRUSTEE	LOUDON TN 37774
DAVID MARTIN	0	0	0	219 RIVERBEND DRIVE TRUSTEE	SMYRNA TN 37167
G. FRANKLIN DEPRIEST JR	0	0	0	700 ALECIA PAGE COVE TRUSTEE	HUMBOLDT TN 38343
HUGH MARLIN JR.	0	0	0	2611 EDGE-O-LAKE DRIVE TRUSTEE	NASHVILLE TN 37217
JOE DAILEY	0	0	0	5707 RIVER GLADE DRIVE TRUSTEE	CHATTANOOGA TN 37416
JAMES GOURLEY	0	0	0	8512 GARRISON ROAD TRUSTEE	KNOXVILLE TN 37931
BUDDIE WEBB	0	0	0	1011 DURHAM DRIVE TRUSTEE	GALLATIN TN 37066
JOHN BERKHEISER	0	0	0	4785 HIGHWAY 69A TRUSTEE	CAMDEN TN 38320
	0	0	0	1669 CORNERSVILLE HWY	LEWISBURG TN 37091

Federal Statements

Statement 10 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name		Benefits	Expenses	Title	Average Hrs	Address	City, State, Zip
Comp							
MARK ROGERS	0	0	0	TRUSTEE 212 MASTERS COURT			HIXSON TN 37343
JOHN SANDERS	0	0	0	TRUSTEE 116 NEBRASKA AVE.			OAK RIDGE TN 37830
RONALD BIRDWELL	0	0	0	TRUSTEE 773 COLD SPRINGS ROAD			LAFAYETTE TN 37083

**Statement 11 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of
Exp**

SEE 990, PART V

Statement 12 - Schedule A, Part VII, Line 51d - Schedule Information

<u>Line No.</u>	<u>Amount Involved</u>	<u>Name of Charitable Exempt Organization</u>	<u>Description of Transfers Transactions, Etc.</u>
51B (III)	18,000	LIONS CLUBS VOLUNTEER SERVICES	RENT OFFICE SPACE
51C		LIONS CLUBS VOLUNTEER SERVICES	SHARING FACILITIES

Book Asset Detail - Annual

62-1614995

FYE: 6/30/2004

Asset *	Property Description	Date In Service	Book Period	Book-Meth Conv	Book Cost	Book Sec 179 Exp	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book YTD Depreciation
Group: BUILDING											
7	BUILDING	3/27/00	30 0	S/L-MO	723,583	0	80,398	24,120	104,518	619,065	0
13	HANDICAP RAMP	3/27/00	30 0	S/L-MO	2,466	0	273	83	356	2,110	0
14	OUTDOOR SIGNAGE	3/27/00	5 0	S/L-MO	2,331	0	1,553	466	2,019	312	0
16	RUBBER ROOF	5/15/01	20 0	S/L-MO	2,850	0	309	142	451	2,399	0
19	HVAC SHAFT & THERMOSTAT	11/14/00	7 0	S/L-MO	10,448	0	3,980	1,493	5,473	4,975	0
20	HVAC DAMPER MOTOR	1/31/01	7 0	S/L-MO	1,025	0	366	146	512	513	0
22	HVAC	6/18/03	7 0	S/L-MO	68,772	0	0	9,825	9,825	58,947	0
	BUILDING				811,475	0	86,879	36,275	123,154	688,321	0
Group: COMPUTERS											
3	COMPUTERS	10/01/95	5 0	S/L-MO	1,638	0	1,638	0	1,638	0	0
4	COMPUTERS	3/27/98	5 0	S/L-MO	1,280	0	1,280	0	1,280	0	0
23	DELL COMPUTER	8/11/03	5 0	S/L-MO	3,439	0	0	631	631	2,808	0
	COMPUTERS				6,357	0	2,918	631	3,549	2,808	0
Group: EQUIPMENT											
9	TELEPHONE SYSTEM	4/03/00	5 0	S/L-MO	7,927	0	5,152	1,585	6,737	1,190	0
	EQUIPMENT				7,927	0	5,152	1,585	6,737	1,190	0
Group: FURNITURE & FIXTURES											
10	CHAIRS	3/27/00	10 0	S/L-MO	3,000	0	1,000	300	1,300	1,700	0
11	CARPET & FLOORING	3/27/00	5 0	S/L-MO	5,175	0	3,450	1,035	4,485	690	0
12	CARPET(GIFTS)	3/27/00	5 0	S/L-MO	1,000	0	667	200	867	133	0
15	MISC FURNITURE & FIXTURES	4/30/00	10 0	S/L-MO	10,000	0	3,250	1,000	4,250	5,750	0
	FURNITURE & FIXTURES				19,175	0	8,367	2,535	10,902	8,273	0
Group: LAND											
8	LAND	3/27/00	0 0	--	240,000	0	0	0	0	240,000	0
	LAND				240,000	0	0	0	0	240,000	0
Group: ORGANIZATIONAL COSTS											
6	ORGANIZATIONAL COSTS	10/01/95	5 0	MO	645	0	645	0	645	0	0
	ORGANIZATIONAL COSTS				645	0	645	0	645	0	0
Group: SOFTWARE											
5	SOFTWARE	2/27/98	3 0	S/L-MO	10,500	0	10,500	0	10,500	0	0
17	BLACKBAUD SOFTWARE	8/30/00	3 0	S/L-MO	2,015	0	1,959	56	2,015	0	0
18	BLACKBAUD SOFTWARE	2/13/01	3 0	S/L-MO	2,250	0	1,875	375	2,250	0	0
21	BLACKBAUD SOFTWARE	2/11/02	3 0	S/L-MO	2,250	0	1,063	750	1,813	437	0
	SOFTWARE				17,015	0	15,397	1,181	16,578	437	0

FYE: 6/30/2004

[illegible]

Depreciation and Amortization

OMB No 1545-0172

(Including Information on Listed Property)

2003

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment
Sequence No 67Name(s) shown on return **TENNESSEE LIONS CHARITIES, INC.**Identifying number
62-1614995

Business or activity to which this form relates

EXEMPT ORGANIZATION**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 2002 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 2004. 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.)**

14	Special depreciation allowance for qualified prop. (other than listed prop.) placed in service during the tax year (see pg. 3 of the instr.)	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	

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	40,395
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 <input type="checkbox"/>		

Section B-Assets Placed in Service During 2003 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		3,439	5.0	MM	SL	631
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			27.5 yrs.	MM	S/L	
			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	41,026
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2003)

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 page 7 of 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 prop (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 depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)										25					
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):															
		%													
		%													
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):															
		%					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.

30 Total business/investment miles driven during the year (do not include commuting miles- see page 2 of the instructions)	(a)	(b)	(c)	(d)	(e)	(f)
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6
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
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 page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of 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 page 9 of the 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 2003 tax year (see page 9 of the instructions):					
43 Amortization of costs that began before your 2003 tax year					43
					1,181
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44
					1,181