

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2005**

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)

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 **JUL 1, 2005** and ending **JUN 30, 2006**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

**C** Name of organization: **FUTURE PROBLEM SOLVING PROGRAM**  
 Please use IRS label or print or type See Specific Instructions  
 Number and street (or P O box if mail is not delivered to street address) Room/suite: **2015 GRANT PLACE**  
 City or town, state or country, and ZIP + 4: **MELBOURNE, FL 32901-5600**

**D** Employer identification number: **42-1234706**  
**E** Telephone number: **(321) 768-0074**  
**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: **N/A**  
**H(c)** Are all affiliates included? **N/A**  Yes  No (If "No," attach a list)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Group Exemption Number: **N/A**

**G** Website: **N/A**

**J** Organization type (check only one)  501(c) ( 3 ) (insert no)  4947(a)(1) or  527

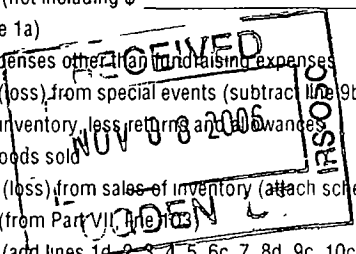
**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: **1,004,887.**

**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**

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a			
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			0.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			950,743.
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4			11,315.
	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	38,822.	8b	465.	
	c	Gain or (loss) (attach schedule)	4,007.	8c	<465.>	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1	8d	STMT 2	3,542.
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
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 11)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			965,600.	
13	Program services (from line 44, column (B))	13			639,044.	
14	Management and general (from line 44, column (C))	14			216,851.	
15	Fundraising (from line 44, column (D))	15				
16	Payments to affiliates (attach schedule)	16				
17	Total expenses (add lines 16 and 44, column (A))	17			855,895.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18			109,705.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19			599,819.	
20	Other changes in net assets or fund balances (attach explanation)	20			<2,936.>	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			706,588.	



Net SCANNED Assets Expenses NOV 24 2005.

SEE STATEMENT 3

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**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

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 \$ <u>0</u> • noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc. **	74,800.	56,100.	18,700.	0.
26	Other salaries and wages	73,490.	47,769.	25,721.	
27	Pension plan contributions				
28	Other employee benefits	13,548.	8,076.	5,472.	
29	Payroll taxes	10,786.	7,011.	3,775.	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	7,215.	4,690.	2,525.	
34	Telephone	7,784.	5,060.	2,724.	
35	Postage and shipping				
36	Occupancy	22,022.	11,011.	11,011.	
37	Equipment rental and maintenance	4,284.	2,570.	1,714.	
38	Printing and publications	1,120.	1,008.	112.	
39	Travel	1,118.	559.	559.	
40	Conferences, conventions, and meetings	467,117.	350,338.	116,779.	
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	9,307.	7,446.	1,861.	
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e					
f					
g	SEE STATEMENT 4	163,304.	137,406.	25,898.	
44	<b>Total functional expenses.</b> Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	855,895.	639,044.	216,851.	0.

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 \$ N/A, (ii) the amount allocated to Program services \$ N/A,

(iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

\*\* SEE STATEMENT 5

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 6

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 INTERNATIONAL CONFERENCE - PROVIDES A FORUM IN WHICH WINNERS OF COUNTRY, STATE AND LOCAL COMPETITIONS COMPETE IN PROBLEM SOLVING ACTIVITIES.

(Grants and allocations \$ ) If this amount includes foreign grants, check here

350,338.

b CATALOG SALES - PROVIDES EDUCATORS WITH THE MATERIALS NEEDED TO TEACH THINKING SKILLS.

(Grants and allocations \$ ) If this amount includes foreign grants, check here

45,943.

c DEVELOPMENT AND EVALUATIONS - SERVES EDUCATIONAL NEEDS OF MINORITY STUDENTS, DEVELOPS FUTURE PROBLEM SOLVING PROGRAMS AND PROVIDES ONGOING EVALUATIONS TO STUDENTS TO IMPROVE PROBLEM SOLVING ABILITIES.

(Grants and allocations \$ ) If this amount includes foreign grants, check here

242,763.

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)

639,044.

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
<b>Assets</b>	45 Cash - non-interest-bearing	278,003.	45	431,001.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a 78,951.		
	b Less: allowance for doubtful accounts	47b 3,000.	96,502.	47c 75,951.
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b		48c
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees			50
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use		31,254.	52 36,446.
	53 Prepaid expenses and deferred charges		6,967.	53 5,292.
	54 Investments - securities STMT 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		140,777.	54 142,039.
	55 a Investments - land, buildings, and equipment: basis	55a		
b Less: accumulated depreciation	55b		55c	
56 Investments - other			56	
57 a Land, buildings, and equipment: basis	57a 127,776.			
b Less: accumulated depreciation STMT 8	57b 75,946.	57,576.	57c 51,830.	
58 Other assets (describe <input type="checkbox"/> )			58	
<b>59 Total assets</b> (must equal line 74). Add lines 45 through 58		611,079.	59	742,559.
<b>Liabilities</b>	60 Accounts payable and accrued expenses	7,960.	60	23,224.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe <input type="checkbox"/> <b>OTHER ACCRUED LIABILITIES</b> )		3,300.	65
<b>66 Total liabilities.</b> Add lines 60 through 65)		11,260.	66	35,971.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	67 Unrestricted	599,819.	67	706,588.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>			
	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	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		599,819.	73	706,588.
<b>74 Total liabilities and net assets/fund balances.</b> Add lines 66 and 73		611,079.	74	742,559.







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

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>93</b> Program service revenue					
a <u>INTERNATIONAL CONF.</u>					950,743.
b <u>AND PROGRAM SERVICES</u>					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14		11,315.
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory			03	3,542.	
<b>101</b> Net income or (loss) from special events					
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0.		3,542.	962,058.
<b>105</b> Total (add line 104, columns (B), (D), and (E))					965,600.

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)
▼	SEE STATEMENT 10

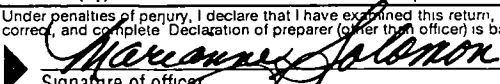
**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions)

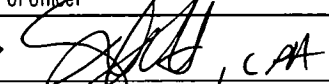
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with**

- (a) Did the organization, during the year, receive any funds, directly or indirectly, from a disqualified person?
  - (b) Did the organization, during the year, pay premiums, directly or indirectly, on behalf of a disqualified person?
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

Please Sign Here:  9/12  
Signature of officer Date

Paid Preparer's Use Only: Preparer's signature:   
Firm's name (or yours if self-employed), address, and ZIP + 4: STIVERS & ASSOCIATES PS  
190 MARKET STREET, SUITE  
LEXINGTON, KY 40507



**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

**FUTURE PROBLEM SOLVING PROGRAM**

Employer identification number

**42 1234706**

**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 ▶	0			

**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 ▶	0	

**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 ▶	0	

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

	Yes	No
<b>1</b> 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 <b>▶</b> \$ _____ \$ _____ (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
<b>2</b> 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 )		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3 a</b> 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>b</b> Do you have a section 403(b) annuity plan for your employees?	3b	X
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
<b>4 a</b> 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>b</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) sections 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)				100.	100.	
16 Membership fees received	13,875.	13,650.	13,875.	13,100.	54,500.	
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	918,634.	927,214.	900,815.	949,197.	3,695,860.	
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	5,082.	4,488.	6,492.	6,436.	22,498.	
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			SEE STATEMENT 11 195.		195.	
23 Total of lines 15 through 22	937,591.	945,352.	921,377.	968,833.	3,773,153.	
24 Line 23 minus line 17	18,957.	18,138.	20,562.	19,636.	77,293.	
25 Enter 1% of line 23	9,376.	9,454.	9,214.	9,688.		
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a	N/A
	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	N/A
	c Total support for section 509(a)(1) test Enter line 24, column (e)				26c	N/A
	d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____				26d	N/A
	e Public support (line 26c minus line 26d total)				26e	N/A
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f	N/A %
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) 0.	(2003) 0.	(2002) 0.	(2001) 0.		
	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 11b, 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) 0.	(2003) 0.	(2002) 0.	(2001) 0.		
	c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 3,695,860. 20 _____ 21 _____				27c	3,750,460.
	d Add Line 27a total 0. and line 27b total 0.				27d	0.
	e Public support (line 27c total minus line 27d total)				27e	3,750,460.
	f Total support for section 509(a)(2) test Enter amount on line 23, column (e)				27f	3,773,153.
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g	99.3986%
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h	.5963%

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)

N/A

**(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 )		
<hr/> <hr/> <hr/>			
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? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d	
<hr/> <hr/> <hr/>			
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? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
<hr/> <hr/> <hr/>			
34 a	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 )

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a**  if the organization belongs to an affiliated group Check **b**  if you checked "a" and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred )		N/A													
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>													
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>													
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>													
<b>39</b>	Other exempt purpose expenditures	<b>39</b>													
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>													
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table - <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>If the amount on line 40 is -</b></td> <td style="width: 50%;"><b>The lobbying nontaxable amount is -</b></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>	<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>	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	<b>41</b>	
<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>														
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														
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>													
<b>43</b>	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>													
<b>44</b>	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>													

**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				N/A
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> Grassroots lobbying expenditures					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions )

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	Yes	No	Amount
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines c through h )			0.

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



## 2005 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	DESK	050695	SL	7.00	16	795.			795.	795.		0.
2	CREDENZA	0111095	SL	5.00	16	848.			848.	848.		0.
3				.000	16							0.
4	DESK	103195	SL	5.00	16	724.			724.	724.		0.
5	COMPUTER	111595	SL	5.00	16	2,200.			2,200.	2,200.		0.
6	LASER PRINTER	093095	SL	5.00	16	1,723.			1,723.	1,723.		0.
7	COMPUTER	092195	SL	5.00	16	1,598.			1,598.	1,598.		0.
8	MAC COMPUTER	063096	SL	5.00	16	2,800.			2,800.	2,800.		0.
9	LAPTOP COMPUTER 1400	072296	SL	5.00	16	1,846.			1,846.	1,846.		0.
10	LASER PRINTER	080596	SL	5.00	16	3,058.			3,058.	3,058.		0.
11	POWER MAC	030497	SL	5.00	16	2,085.			2,085.	2,085.		0.
13	COMPUTER	033197	SL	5.00	16	2,269.			2,269.	2,269.		0.
14	TABLES	041597	SL	5.00	16	535.			535.	535.		0.
15	SERVER	071296	SL	7.00	16	3,420.			3,420.	3,420.		0.
16	DESK	031297	SL	5.00	16	636.			636.	636.		0.
17	DESK	040897	SL	5.00	16	673.			673.	673.		0.
18	LASER PRINTER	083197	SL	7.00	16	3,464.			3,464.	3,464.		0.
19	MAC LAPTOP 1400	112398	SL	5.00	16	1,801.			1,801.	1,801.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
20	MAC COMPUTER	020899	SL	5.00	16	3,694.			3,694.	3,694.		0.
21	MAC COMPUTER	041499	SL	5.00	16	2,701.			2,701.	2,701.		0.
22	POSTAGE MACHINE	021800	SL	5.00	16	3,665.			3,665.	3,665.		0.
23	LAPTOP COMPUTER	012600	SL	5.00	16	2,251.			2,251.	2,251.		0.
24	RADIOS	061500	SL	5.00	16	2,908.			2,908.	2,908.		0.
25	DIGITAL CAMERA	050100	SL	5.00	16	870.			870.	870.		0.
26	DELL COMPUTER	093099	SL	5.00	16	1,519.			1,519.	1,519.		0.
27	FURNITURE	071299	SL	7.00	16	1,687.			1,687.	1,446.		241.
28	OFFICE FURNITURE	012301	SL	7.00	16	535.			535.	336.		76.
29	COMPUTER	110800	SL	5.00	16	730.			730.	681.		49.
30	COMPUTER EQUIPMENT	040801	SL	5.00	16	2,020.			2,020.	1,717.		303.
31	MAC COMPUTER	040901	SL	5.00	16	750.			750.	638.		112.
32	(D) STORAGE BUILDING	080100	SL	7.00	16	1,561.			1,561.	1,096.		0.
33	ABLE COPYRIGHT	060701		240M	43	40,000.			40,000.	8,167.		2,000.
34	COMPUTER	030102	SL	5.00	16	1,350.			1,350.	900.		270.
35	COMPUTER	030102	SL	5.00	16	1,700.			1,700.	1,133.		340.
36	COMPUTER PROJECTOR	030102	SL	5.00	16	3,495.			3,495.	2,330.		699.
37	(7) 2-WAY RADIOS	052003	SL	5.00	16	2,035.			2,035.	848.		407.



Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
38	TELEPHONE SYSTEM	010105	SL	5.00	16	3,600.			3,600.	360.		720.
39	SOFTWARE	063005	SL	5.00	16	17,765.			17,765.			3,553.
40	COMPUTER EQUIPMENR	111405	SL	5.00	16	4,026.			4,026.			537.
	* TOTAL 990 PAGE 2 DEPR & AMORT					129,337.		0.	129,337.	67,735.	0.	9,307.

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 1

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SECURITIES	42,829.	38,822.	0.	4,007.
TO FORM 990, PART I, LINE 8	42,829.	38,822.	0.	4,007.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
STORAGE BUILDING	08/01/00	07/01/05	PURCHASED	0.	1,561.	0.	1,096.	<465.>
TO FM 990, PART I, LN 8					1,561.	0.	1,096.	<465.>

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
UNREALIZED GAIN (LOSS) ON INVESTMENTS	<2,936.>
TOTAL TO FORM 990, PART I, LINE 20	<2,936.>

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BOARD OF TRUSTEES	9,620.	4,810.	4,810.	
PROGRAM MATERIALS	45,940.	45,940.		
CONTRACT SERVICES	28,545.	28,545.		
COPIER LEASE	5,920.	4,736.	1,184.	
PROMOTION	3,521.	2,737.	784.	
INSURANCE	4,862.	3,160.	1,702.	
OFFICE EXPENSES	14,113.	9,173.	4,940.	
RESEARCH AND DEVELOPMENT	1,762.	1,762.		
SUBSCRIPTIONS AND DUES	782.	547.	235.	
INVESTMENT FEES	2,921.	1,753.	1,168.	
TRAINING	14,059.	10,544.	3,515.	
PROFESSIONAL FEES	9,462.	4,731.	4,731.	
MENTORING	7,650.	7,650.		
MISCELLANEOUS	14,147.	11,318.	2,829.	
TOTAL TO FM 990, LN 43	163,304.	137,406.	25,898.	

FORM 990 OFFICER COMPENSATION ALLOCATION STATEMENT 5  
PART II, LINE 25

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS OF A, B & C
MARIANNE SOLOMAN	67,500.	7,300.		
A. PROGRAM SERVICES	50,625.	5,475.		56,100.
B. MANAGEMENT AND GENERAL	16,875.	1,825.		18,700.
C. FUNDRAISING				
TOTAL PROGRAM SERVICES				56,100.
TOTAL MANAGEMENT AND GENERAL				18,700.
TOTAL FUNDRAISING				
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON LINE 25				<u>74,800.</u>

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 6  
PART III

EXPLANATION

TO TEACH STUDENTS CREATIVE SOLVING PROCESSES THROUGH COMPETITIVE AND NON-COMPETITIVE INSTRUCTIONAL PROGRAMS FOR FUTURE PROBLEM SOLVING.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
SECURITIES	FMV	142,039.			142,039.
TO FORM 990, LINE 54, COL B		<u>142,039.</u>			<u>142,039.</u>

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
DESK	795.	795.	0.
CREDENZA	848.	848.	0.
DESK	724.	724.	0.
COMPUTER	2,200.	2,200.	0.
LASER PRINTER	1,723.	1,723.	0.
COMPUTER	1,598.	1,598.	0.
MAC COMPUTER	2,800.	2,800.	0.
LAPTOP COMPUTER 1400	1,846.	1,846.	0.
LASER PRINTER	3,058.	3,058.	0.
POWER MAC	2,085.	2,085.	0.
COMPUTER	2,269.	2,269.	0.
TABLES	535.	535.	0.
SERVER	3,420.	3,420.	0.
DESK	636.	636.	0.
DESK	673.	673.	0.
LASER PRINTER	3,464.	3,464.	0.
MAC LAPTOP 1400	1,801.	1,801.	0.
MAC COMPUTER	3,694.	3,694.	0.
MAC COMPUTER	2,701.	2,701.	0.
POSTAGE MACHINE	3,665.	3,665.	0.
LAPTOP COMPUTER	2,251.	2,251.	0.
RADIOS	2,908.	2,908.	0.
DIGITAL CAMERA	870.	870.	0.
DELL COMPUTER	1,519.	1,519.	0.
FURNITURE	1,687.	1,687.	0.
OFFICE FURNITURE	535.	412.	123.
COMPUTER	730.	730.	0.
COMPUTER EQUIPMENT	2,020.	2,020.	0.
MAC COMPUTER	750.	750.	0.
ABLE COPYRIGHT	40,000.	10,167.	29,833.
COMPUTER	1,350.	1,170.	180.
COMPUTER	1,700.	1,473.	227.
COMPUTER PROJECTOR	3,495.	3,029.	466.
(7) 2-WAY RADIOS	2,035.	1,255.	780.
TELEPHONE SYSTEM	3,600.	1,080.	2,520.
SOFTWARE	17,765.	3,553.	14,212.
COMPUTER EQUIPMENR	4,026.	537.	3,489.
TOTAL TO FORM 990, PART IV, LN 57	127,776.	75,946.	51,830.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
NANCY WOGMAN CT	PRESIDENT 0.00	0.	0.	0.
DEB WOYTHAL IA	PRESIDENT-ELECT 0.00	0.	0.	0.
VALERIE VOLK AUS	POLICY REP 0.00	0.	0.	0.
FARIMAE TATE VA	FIANCE REP 0.00	0.	0.	0.
MARTHA BARLOW WI	EVALUATION REP 0.00	0.	0.	0.
GENE RUST OH	TECHNOLOGY REP 0.00	0.	0.	0.
PHYLLIS MACDONALD AZ	PERSONNEL REP 0.00	0.	0.	0.
BARBARA SAILORS WA	PROGRAM REP 0.00	0.	0.	0.
MARIANNE SOLOMON FL	EXECUTIVE DIRECTOR 40.00	67,500.	7,300.	0.
MELISSA GRATHAM MS	PAST PRESIDENT 0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		67,500.	7,300.	0.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 10  
 ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93AB	INTERNATIONAL CONFERENCE PROVIDES A POSITIVE LEARNING EXPERIENCE THROUGH COMPETITION BETWEEN WINNERS OF STATE EVENTS AND PROVIDING EDUCATIONAL MATERIALS NEEDED BY EDUCATORS TO TEACH PROBLEM SOLVING SKILLS.
94	MEMBERS HAVE A GREATER COMMITMENT TO HELP INSURE THE ORGANIZATION IS PROVIDING FOR MEMBER AND COMMUNITY NEEDS BY CHARGING DUES.
95	INCOME FROM INVESTMENTS FUNDS FOR EDUCATIONAL PROGRAMS AND SERVICES.

SCHEDULE A OTHER INCOME STATEMENT 11

DESCRIPTION	2004 AMOUNT	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT
MISCELLANEOUS	0.	0.	195.	0.
TOTAL TO SCHEDULE A, LINE 22	0.	0.	195.	0.

**Depreciation and Amortization** 990  
 (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return: **FUTURE PROBLEM SOLVING PROGRAM**  
 Business or activity to which this form relates: **FORM 990 PAGE 2**  
 Identifying number: **42-1234706**

**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	105,000.
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	420,000.
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 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	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)**

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	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	7,307.

**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	
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 <input type="checkbox"/>		

**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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			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	7,307.
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
<b>25</b> 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							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

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

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> 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		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? <b>Note:</b> 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
<b>42</b> Amortization of costs that begins during your 2005 tax year					
<b>43</b> Amortization of costs that began before your 2005 tax year					<b>43</b> 2,000.
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b> 2,000.