Form **990**

Department of the Treasury
Internal Revenue Service

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)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2004

Open to Public Inspection

A For the 2004 calendar year, or tax year beginning 10/01/04 , and ending 9/30/05

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
CRAZY HORSE MEMORIAL FOUNDATION

Number and street (or P.O box if mail is not delivered to street address) Room/suite
AVENUE OF THE CHIEFS

City or town, state or country, and ZIP + 4
CUSTER SD 57730

D Employer identification no
46-0220678

E Telephone number
605-673-4681

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

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

H and I are not applicable to section 527 organizations

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

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

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instr.)

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

G Website: ▶ WWW.CRAZYHORSE.ORG

J Organization type (check only one) ▶ ☒ 501(c)(3) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data Some states require a complete return.

I Group Exemption Number ▶

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 4,999,192

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	1,443,069	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash $ 1,161,736 noncash $ 281,333)			1d 1,443,069
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2 3,132,114
	3	Membership dues and assessments			3
	4	Interest on savings and temporary cash investments			4 36,213
	5	Dividends and interest from securities			5
	6a	Gross rents	6a	12,610	
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c 12,610
	7	Other investment income (describe ▶)			7
	8a	Gross amount from sales of assets other than inventory — (A) Securities: 339,018	8a	(B) Other: 1,200	
	b	Less cost or other basis and sales expenses: 286,475	8b	11,437	
	c	Gain or (loss) (attach schedule): 52,543	8c	-10,237	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B)) SEE STMT 1 SEE STMT 2			8d 42,306
	9	Special events and activities (attach schedule) If any amount is from gaming, check here ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1a)	9a	34,968	
	b	Less direct expenses other than fundraising expenses	9b	10,183	
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c 24,785
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
	11	Other revenue (from Part VII, line 103)			11
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 4,691,097
Expenses	13	Program services (from line 44, column (B))			13 147,791
	14	Management and general (from line 44, column (C))			14 2,811,402
	15	Fundraising (from line 44, column (D))			15 280,869
	16	Payments to affiliates (attach schedule)			16
	17	Total expenses (add lines 16 and 44, column (A))			17 3,240,062
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 1,451,035
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 33,103,889
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20 108,067
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 34,662,991

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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. (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 4 (cash $ 87,589 non-cash $)	22	87,589	87,589		
23 Specific assistance to individuals	23				
24 Benefits paid to or for members	24				
25 Compensation of officers, directors, etc	25	363,808		363,808	
26 Other salaries and wages	26	1,005,988	56,846	837,825	111,317
27 Pension plan contributions	27	29,283		29,283	
28 Other employee benefits	28	109,499		109,499	
29 Payroll taxes	29	110,180		110,180	
30 Professional fundraising fees	30	169,552			169,552
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	123,870		123,870	
34 Telephone	34	19,973		19,973	
35 Postage and shipping	35	35,277		35,277	
36 Occupancy	36	130,907		130,907	
37 Equipment rental and maintenance	37	550		550	
38 Printing and publications	38				
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize): a	43a				
b SEE STATEMENT 5	43b	1,053,586	3,356	1,050,230	
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	3,240,062	147,791	2,811,402	280,869

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

a ESTABLISH AN EDUCATIONAL AND CULTURAL MEMORIAL HONORING ALL NORTH AMERICAN TRIBES.

(Grants and allocations $ 87,589) 147,791

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) ▶ 147,791

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			1,063,620	45	451,584
	46 Savings and temporary cash investments			1,008,500	46	40,143
	47a Accounts receivable	47a	35,199			
	b Less: allowance for doubtful accounts	47b	3,500	33,502	47c	31,699
	48a Pledges receivable	48a	79,034			
	b Less: allowance for doubtful accounts	48b		35,812	48c	79,034
	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			156,282	52	152,160
	53 Prepaid expenses and deferred charges			17,489	53	20,347
	54 Investments-securities SEE STATEMENT 7 ▶ [X] Cost [ ] FMV			1,302,927	54	1,428,995
	55a Investments-land, buildings, and equipment: basis	55a	6,452,927			
	b Less: accumulated depreciation (attach schedule) SEE STATEMENT 8	55b	186,799	6,139,357	55c	6,266,128
	56 Investments-other (attach schedule) SEE STMT 9			133,762	56	115,402
	57a Land, buildings, and equipment: basis	57a	32,069,385			
	b Less accumulated depreciation (attach schedule) SEE STATEMENT 10	57b	3,085,762	26,364,472	57c	28,983,623
	58 Other assets (describe ▶ SEE STATEMENT 11)			18,954	58	23,905
	59 Total assets (add lines 45 through 58) (must equal line 74)			36,274,677	59	37,593,020
Liabilities	60 Accounts payable and accrued expenses			270,446	60	243,924
	61 Grants payable				61	
	62 Deferred revenue				62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule) SEE WORKSHEET			2,900,342	64b	2,686,105
	65 Other liabilities (describe ▶)				65	
	66 Total liabilities (add lines 60 through 65)			3,170,788	66	2,930,029
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74.					
	67 Unrestricted			31,195,179	67	32,752,281
	68 Temporarily restricted				68	
	69 Permanently restricted			1,908,710	69	1,910,710
	Organizations that do not follow SFAS 117, check here ▶ [ ] 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)			33,103,889	73	34,662,991
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)			36,274,677	74	37,593,020

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-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶	a	4,691,097
b	Amounts included on line a but not on line 12, Form 990:		
	(1) Net unrealized gains on investments $		
	(2) Donated services and use of facilities $		
	(3) Recoveries of prior year grants $		
	(4) Other (specify): $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	4,691,097
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	4,691,097

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

a	Total expenses and losses per audited financial statements ▶	a	3,240,062
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities $		
	(2) Prior year adjustments reported on line 20, Form 990 $		
	(3) Losses reported on line 20, Form 990 $		
	(4) Other (specify): $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	3,240,062
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	3,240,062

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 12				

75 Did any officer director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No

If "Yes " attach schedule-see page 28 of the instructions

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		
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 ▶ ... and check whether it is ☐ exempt or ☐ nonexempt.			
81a	Enter direct and indirect political expenditures. See line 81 instructions 81a			
b	Did the organization file Form 1120-POL for this year?	81b		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? N/A	83b		
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? N/A	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A	85b		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members 85c			
d	Section 162(e) lobbying and political expenditures 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a			
b	Gross receipts, included on line 12, for public use of club facilities 86b			
87	501(c)(12) orgs Enter: a Gross income from members or shareholders 87a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them) 87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	88		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0			
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, 2004 (See instructions) 90b 23			
91	The books are in care of ▶ RUTH ZIOLKOWSKI Telephone no ▶ 605-673-4681 Located at ▶ CRAZY HORSE, SD ZIP + 4 ▶ 57730			
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			

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 ADMISSIONS			3	2,975,590	
b TRADEMARK INCOME			3	141,205	
c MISCELLANEOUS INCOME			3	15,319	
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			14	36,213	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property			16	12,610	
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	42,306	
101 Net income or (loss) from special events			3	24,785	
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		3,248,028	0
105 Total (add line 104, columns (B), (D), and (E))				▶	3,248,028

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 Sign Here

Under penalties of perjury, I declare that I have examined this return, inclu... and belief, it is true, correct, and complete. Declaration of preparer (other t...

Signature of officer Ruth Ziolkowski

Ruth Ziolkowski Pres/...

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Fred F. Kru...

Firm's name (or yours if self-employed) address and ZIP + 4 ▶ KETEL THORSTENSON, ...
PO BOX 3140
RAPID CITY, SD 57...

DAA

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(a), 501(f), 501(k), 501(n), or Section 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

2004

Name of the organization

CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number

46-0220678

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 empl. ben. plans & deferred comp	(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 ▶		

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

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a	Sale, exchange, or leasing of property? SEE STATEMENT 13	2a	X	
b	Lending of money or other extension of credit? SEE STATEMENT 14	2b	X	
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE STATEMENT 15	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) SEE STATEMENT 16	3a	X	
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 ☒ An organization that normally receives **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions-subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	2,747,536	1,314,932	1,464,835	3,534,064	9,061,367
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	2,844,022	2,794,334	2,705,022	2,209,929	10,553,307
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	43,546	43,421	54,523	49,122	190,612
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit 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	5,635,104	4,152,687	4,224,380	5,793,115	19,805,286
24 Line 23 minus line 17	2,791,082	1,358,353	1,519,358	3,583,186	9,251,979
25 Enter 1% of line 23	56,351	41,527	42,244	57,931	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e) line 24 ▶ 26a 0

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f %

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return** Enter the sum of such amounts for each year

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

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) $5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) **Do not file this list with your return** After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2003) 2,787,671 (2002) 2,752,807 (2001) 2,662,778 (2000) 2,151,998

c Add Amounts from column (e) for lines 15 9,061,367 16 _____ 17 10,553,307 20 _____ 21 _____ ▶ 27c 19,614,674

d Add Line 27a total _____ and line 27b total 10,355,254 ▶ 27d 10,355,254

e Public support (line 27c total minus line 27d total) ▶ 27e 9,259,420

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ 27f 19,805,286

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 46.7523%

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h 0.9624%

28 **Unusual Grants** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		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?		31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)				
32	Does the organization maintain the following				
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		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: 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	41 ▶		
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period (a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) 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
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations seminars, conventions, speeches, lectures or any other means			
i Total lobbying expenditures (Add lines c through h.)			

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 11 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?

		Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of:		
	(i) Cash	51a(i)		X
	(ii) Other assets	a(ii)		X
b	Other transactions:		
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
	(iii) Rental of facilities, equipment, or other assets	b(iii)		X
	(iv) Reimbursement arrangements	b(iv)		X
	(v) Loans or loan guarantees	b(v)		X
	(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Special Events Schedule

Form 990

For calendar year 2004, or tax year beginning 10/01/04 , and ending 9/30/05

2004

Name

CRAZY HORSE MEMORIAL FOUNDATION

Employer Identification Number

46-0220678

	(A)	(B)	(C)	Others	Total
Gross receipts	34,968	0	0	0	34,968
Less contributions	0	0	0	0	0
Gross revenue	34,968	0	0	0	34,968
Less direct expenses	10,183	0	0	0	10,183
Net income (loss)	24,785	0	0	0	24,785

Description: (A) RAFFLES

(B)

(C)

Others

Forms **990 / 990-PF**

Mortgages and Other Notes Payable

For calendar year 2004, or tax year beginning 10/01/04 , and ending 9/30/05

2004

Name

CRAZY HORSE MEMORIAL FOUNDATION

Employer Identification Number

46-0220678

FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION

	Name of lender	Relationship to disqualified person
(1)	FIRST WESTERN BANK	
(2)	RUTH ZIOLKOWSKI - CONTRACT FOR DEED	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)	1,800,000	9/06/01	9/01/16	ANNUAL INSTALLMENTS	6.750
(2)	1,940,000	11/04/99	2/01/15	MONTHLY INSTALLMENTS	6.500
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

	Security provided by borrower	Purpose of loan
(1)	REAL ESTATE	BUILDING
(2)	46.16 ACRES LAND & BUILDINGS	PURCHASE OF LAND & BUILDINGS
(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)		1,408,243	1,298,897
(2)		1,492,099	1,387,208
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals		2,900,342	2,686,105

Statement 1 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Securities

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
SALE OF INVESTMENTS								
	PURCHASE		VARIOUS	VARIOUS	$ 339,018	$ 286,475	$	$ 52,543
TOTAL					$ 339,018	$ 286,475	$ 0	$ 52,543

Statement 2 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Other

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
JUNKED ASSETS								
	PURCHASE		VARIOUS	VARIOUS	$	$ 289,829	$ 279,992	$ -9,837
1989 JEEP CHEROKE								
	PURCHASE		12/01/03	10/01/04	1,200	2,500	900	-400
TOTAL					$ 1,200	$ 292,329	$ 280,892	$ -10,237

Statement 3 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	$ 108,067
TOTAL	$ 108,067

Statement 4 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions

Name Address	Relationship to Org	Class of Activity	Date of Gift	Description of Property	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explntn
BLACK HILLS STATE UNIVERSITY SPEARFISH, SD					$ 10,480	$	$		
DAKOTA WESLEYAN UNIVERSITY MITCHELL, SD					3,000				
NORTHERN STATE UNIVERSITY ABERDEEN, SD					6,000				
OGLALA LAKOTA COLLEGE KYLE, SD					11,000				
OGLALA LAKOTA COLLEGE-NURSING KYLE, SD					6,500				
PRESENTATION COLLEGE ABERDEEN, SD					6,000				
SOUTH DAKOTA STATE UNIVERSITY BROOKINGS, SD					3,850				
WESTERN DAKOTA VO-TECH RAPID CITY, SD					9,849				
UNIVERSITY OF SOUTH DAKOTA VERMILLION, SD					10,500				

Statement 4 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions (continued)

Name Address	Relationship to Org	Class of Activity	Date of Gift	Description of Property	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explntn
ST. THOMAS MORE RAPID CITY, SD					$ 2,500	$	$		
AUGUSTANA COLLEGE SIOUX FALLS, SD					750				
YOUTH BUSINESS ADVENTURE PIERRE, SD					500				
LAKOTA NATION TOURNAMENT RAPID CITY, SD					1,050				
SD SCHOOL OF MINES & TECHNOLOGY RAPID CITY, SD					4,000				
NATIONAL AMERICAN UNIVERSITY RAPID CITY, SD					750				
CAREER LEARNING CENTER RAPID CITY, SD					100				
SD NEWSPAPER ASSOCIATION RAPID CITY, SD					3,000				
SHANNON COUNTY SCHOOL PINE RIDGE, SD					500				

Statement 4 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions (continued)

Name Address	Relationship to Org	Class of Activity	Date of Gift	Description of Property	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explntn
SITTING BULL COLLEGE FT. YATES, ND					$ 4,000	$	$		
SINTE GLESKA ROSEBUD, SD					500				
OUR LADY OF LOURDES SCHOOL RAPID CITY, SD					1,000				
WHITE EAGLE CHRISTIAN ACADEMY MISSION, SD					1,760				
TOTAL					$ 87,589	$ 0	$ 0		

Statement 5 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	$	$	$	$
EXPENSES				
INVESTMENT DEPRECIATION	421,945		421,945	
CULTURAL CENTER EXPENSE	3,356	3,356		
ADVERTISING/PUBLIC RELATIONS	247,157		247,157	
CONTRIBUTIONS	19,965		19,965	
PROMOTIONAL MEALS/FOOD	14,628		14,628	
FREIGHT	8,001		8,001	
GAS, OIL & GREASE	7,221		7,221	
INSURANCE	197,718		197,718	
MUSEUM EXPENSE	7,317		7,317	
TAXES & LICENSES	3,949		3,949	
PROFESSIONAL FEES	68,606		68,606	
REAL ESTATE TAXES	72,236		72,236	
REPAIRS	129,973		129,973	
SECURITY	1,500		1,500	
MISCELLANEOUS EXPENSE	28,384		28,384	
ALLOCATED OVERHEAD	-347,902		-347,902	
LIBRARY EXPENSE	6,424		6,424	
CONTRACT LABOR	107,153		107,153	
LASER SHOW EXPENSE	36,705		36,705	
AMORTIZATION	19,250		19,250	
TOTAL	$ 1,053,586	$ 3,356	$ 1,050,230	$ 0

Statement 6 - Form 990, Part III - Organization's Primary Exempt Purpose

ESTABLISH AN EDUCATIONAL AND CULTURAL MEMORIAL HONORING ALL NORTH AMERICAN TRIBES.

Statement 7 - Form 990, Part IV, Line 54 - Investments in Securities

Description	Beginning of Year	End of Year	Basis of Valuation
CORPORATE STOCK			
FIRST PREMIER PORTFOLIO	1,302,927	1,428,995	COST
	1,302,927	1,428,995	

Statement 8 - Form 990, Part IV, Line 55 - Investments in Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
INVESTMENT IN FIXED ASSETS				
	$ 6,302,045	$ 162,688	$ 6,452,927	$ 186,799
TOTAL	$ 6,302,045	$ 162,688	$ 6,452,927	$ 186,799

Statement 9 - Form 990, Part IV, Line 56 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation
CASH VALUE LIFE INSURANCE	$ 131,162	$ 112,802	COST
OTHER INVESTMENTS	2,600	2,600	COST
TOTAL	$ 133,762	$ 115,402	

Statement 10 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
LAND, BUILDINGS & EQUIPMENT				
	$29,314,045	$ 2,949,573	$32,069,385	$ 3,085,762
TOTAL	$29,314,045	$ 2,949,573	$32,069,385	$ 3,085,762

Statement 11 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
OTHER RECEIVABLES	$ 18,954	$ 23,905
TOTAL	$ 18,954	$ 23,905

Statement 12 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name	Address	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
RICHARD TOBIAS	4315 N GLENWVIEW PLACE	RAPID CITY SD 57702	CHAIRMAN	1	0	0	0
BILL COLSON	5703 PIONEER CIRCLE	RAPID CITY SD 57702	VICE CHRMAN	1	0	0	0
RUTH ZIOLKOWSKI	AVENUE OF THE CHIEFS	CRAZY HORSE SD	PRESIDENT	40	91,667	2,750	0
JADWIGA ZIOLKOWSKI	AVENUE OF THE CHIEFS	CRAZY HORSE SD	EX VP & SEC.	40	48,880	1,394	0
JAMES EMERY	515 BELAIR	CUSTER SD 57730	TREASURER	1	0	0	0
ANNE ZIOLKOWSKI-CHRISTENSEN	AVENUE OF THE CHIEFS	CRAZY HORSE SD	DIRECTOR E&C	40	34,711	969	0
ROBERT LEE	HCR 55 BOX 878	STURGIS SD 57785	DIRECTOR	1	0	0	0
AL CORNELLA	208 ST ONGE	RAPID CITY SD 57702	DIRECTOR	1	0	0	0
MONIQUE ZIOLKOWSKI-HOWE	AVENUE OF THE CHIEFS	CRAZY HORSE SD	DIRECTOR	40	27,668	758	0
WARREN HARMING	PO BOX 943	RAPID CITY SD 57709	DIRECTOR	1	0	0	0
REY KLAY	255 TEXAS ST L421	RAPID CITY SD 57701	DIRECTOR	1	0	0	0
RICHARD MEYER	1548 OTTER ROAD	STURGIS SD 57785	DIRECTOR	1	0	0	0
C D. DUNMIRE	255 TEXAS ST APT E371	RAPID CITY SD 57701	DIRECTOR	1	0	0	0
DAN LANGUTH	23438 SAND COURT	RAPID CITY SD 57702	DIRECTOR	1	0	0	0
ROLLIE NOEM	1035 DUFFER DRIVE	RAPID CITY SD 57701	C O O.	1	75,867	0	0
LARRY VON WALD	PO BOX 9579	RAPID CITY SD 57709	DIRECTOR	1	0	0	0
GARY BROWN	2505 MT RUSHMORE RD	RAPID CITY SD 57701	DIRECTOR	1	0	0	0
DR JEFF HENDERSON	701 ST JOE ST	RAPID CITY SD 57701	DIRECTOR	1	0	0	0
JACK MARSH	3001 SPRUCELEIGH CT	SIOUX FALLS SD 57105	DIRECTOR	1	0	0	0

Statement 12 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees (continued)

Name	Address	Title	Average Hours	Compensation	Benefits	Expenses
DR SIDNEY GOSS	6701 SUN RIDGE ROAD					
	RAPID CITY SD 57702	DIRECTOR	1	0	0	0
MSG WILLIAM O'CONNELL	12541 N HWY 79					
	PIEDMONT SD 57769	DIRECTOR	1	0	0	0
WILLIAM TURNER	6573 MARISSA LOOP PHI					
	NAPLES FL 34108	DIRECTOR	1	0	0	0
JERRY BROWN	3202 PONDEROSA PL					
	RAPID CITY SD 57702	DIRECTOR	1	0	0	0
FRED TULLY	12664 OLD HILL CITY ROAD					
	HILL CITY SD 57745	DEVELP. DIR.	40	75,867	2,276	0

Statement 13 - Schedule A, Part III, Line 2a - Sale, Exchange, or Lease of Property

LINES 2A - THE FOUNDATION IS PARTY TO A CONTRACT FOR DEED IN CONNECTION WITH ITS PURCHASE OF LAND AND BUILDING FROM AN OFFICER OF THE FOUNDATION. THE CONTRACT IS SECURED BY THE LAND AND BUILDINGS AND BEARS INTEREST AT 6.5%.

Statement 14 - Schedule A, Part III, Line 2b - Lending of Money or Extension of Credit

LINE 2B - THE FOUNDATION IS PARTY TO A CONTRACT FOR DEED IN CONNECTION WITH ITS PURCHASE OF LAND AND BUILDINGS FROM AN OFFICER OF THE FOUNDATION. THE CONTRACT IS SECURED BY THE LAND AND BUILDINGS AND BEARS INTEREST AT 6.5%.

Statement 15 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of Exp

LINE 2D - SEE FORM 90, PART V FOR PAYMENT OF COMPENSATION.

Statement 16 - Schedule A, Part III, Line 3a - Explanation of Grant / Loan Qualifications

THE SCHOLARSHIPS ARE GIVEN TO SCHOOLS THAT HAVE NATIVE AMERICAN STUDENTS. THE SCHOLARSHIPS ARE AWARDED TO ONLY NATIVE AMERICAN STUDENTS.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

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

OMB No 1545-0172

2004

Attachment Sequence No. **67**

Name(s) shown on return: CRAZY HORSE MEMORIAL FOUNDATION

Identifying number: 46-0220678

Business or activity to which this form relates: CRAZY HORSE MEMORIAL FOUNDATION

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	102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	410,000
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 3 of the instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special 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 instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	349,770

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B-Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property		1,093	3.0	FM	SL	121
b	5-year property		33,849	5.0	HY	200DB	6,770
c	7-year property		413,078	7.0	FM	SL	19,800
d	10-year property		927,435	10.0	FM	SL	38,741
e	15-year property		1,589	15.0	FM	SL	53
f	20-year property		134,811	20.0	FM	SL	3,205
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 2004 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year	VARIOUS	355,583	40 yrs	MM	S/L	3,485

Part IV Summary (see page 8 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	421,945
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 page 9 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 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):								
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles-See page 2 of the instructions)												
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
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 10 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 10 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 10 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 2004 tax year (see page 11 of the instructions)					
43 Amortization of costs that began before your 2004 tax year				43	19,250
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report				44	19,250

Form 990, Part I, Line 1a - Direct Public Support

Description	Cash	Noncash	Total
	$ 915,951	$ 67,879	$ 983,830
OTHER CONTRIBUTIONS	245,785	213,454	459,239
TOTAL	$ 1,161,736	$ 281,333	$ 1,443,069

Schedule A, Part IV, Line 27b - Excess Gross Receipts

Donor Name	Total	Excess
	$	$
2003	2,844,022	2,787,671
2002	2,794,334	2,752,807
2001	2,705,022	2,662,778
2000	2,209,929	2,151,998
TOTAL	$10,553,307	$10,355,254

Special Events Direct Expenses

Description	Amount
COLUMN A	$
RAFFLES	
EMPLOYEE TRAINING	10,183
SUBTOTAL	10,183
TOTAL	10,183

DIRECT EXPENSES OTHER THAN FUNDRAISING EXPENSES REPORTED ON FORM 990, PAGE 1, LINE 9B.