

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2005 calendar year, or tax year beginning _____, **and ending** _____

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

C Name of organization
 BREVARD ELECTRICAL GROUP NON-JOINT APPRENTICESHIP & TRAINING PROG., INC
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 700 N. WICKHAM RD. 108
 City or town, state or country, and ZIP + 4
 MELBOURNE FL 32935-8865

D Employer identification no
59-2577488

E Telephone number
321-254-0492

F Accounting method Cash Accrual Other (specify) _____

G Website: N/A

J Organization type
 (check only one) 501(c)(5) (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 **65,597**

H and are not applicable to section 527 organizations **I**
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
I Group Exemption Number **M** Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)		
1 Contributions, gifts, grants, and similar amounts received:		
a Direct public support	1a	965
b Indirect public support	1b	
c Government contributions (grants)	1c	
d Total (add lines 1a through 1c) (cash \$ 965 noncash \$)	1d	965
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	28,130
3 Membership dues and assessments	3	21,426
4 Interest on savings and temporary cash investments	4	1,311
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 SEE STATEMENT 2)	7	13,765
8a Gross amount from sales of assets other than inventory	(A) Securities 8a	
b Less cost or other basis and sales expenses	(B) Other 8b	
c Gain or (loss) (attach schedule)	8c	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
a Gross revenue (not including \$ of contributions reported on line 1a)	9a	
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 103)	11	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	65,597
13 Extra services (from line 44, column (B))	13	61,096
14 Management and general (from line 44, column (C))	14	15,706
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	76,802
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	-11,205
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	203,408
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	192,203

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

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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 the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23 Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25			
26 Other salaries and wages	26 36,346	32,711	3,635	
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29 3,648	3,283	365	
30 Professional fundraising fees	30			
31 Accounting fees	31 1,800		1,800	
32 Legal fees	32			
33 Supplies	33 124	124		
34 Telephone	34 1,196	1,076	120	
35 Postage and shipping	35 130	97	33	
36 Occupancy	36			
37 Equipment rental and maintenance	37 5,936	1,983	3,953	
38 Printing and publications	38			
39 Travel	39 70	70		
40 Conferences, conventions, and meetings	40 361	361		
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 4,034	4,034		
43 Other expenses not covered above (itemize)				
a SEE STATEMENT 3	43a 23,157	17,357	5,800	
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 76,802	61,096	15,706	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 \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

► EDUCATION

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.)

<p>a PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER IN ELECTRICAL CONTRACTING IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE.</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>b</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p> <p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ► 0</p>	

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
Assets	45 Cash-non-interest-bearing	6,677	45	6,711
	46 Savings and temporary cash investments	121,500	46	112,811
	47a Accounts receivable			
	b Less allowance for doubtful accounts		47c	
	48a Pledges receivable			
	b Less allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments-securities ▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments-land, buildings, and equipment basis	55a 100,370		
	b Less accumulated depreciation (attach schedule)	55b 56,493	59,628	55c
56 Investments-other (attach schedule)			56	
57a Land, buildings, and equipment basis	57a 45,282			
b Less accumulated depreciation (attach schedule)	57b 18,220	13,793	57c	27,062
58 Other assets (describe ▶ SEE STATEMENT 4)		3,260	58	3,260
59 Total assets (must equal line 74) Add lines 45 through 58		204,858	59	193,721
Liabilities	60 Accounts payable and accrued expenses	1,450	60	1,518
	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)		64b	
	65 Other liabilities (describe ▶)		65	
66 Total liabilities. Add lines 60 through 65		1,450	66	1,518
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		203,408	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)		203,408	73	192,203
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		204,858	74	193,721

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	65,597
b	Amounts included on line a but not on Part I, line 12.		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	65,597
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12) Add lines c and d	e	65,597

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

a	Total expenses and losses per audited financial statements	a	76,802
b	Amounts included on line a but not Part I, line 17.		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify)	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	76,802
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify)	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	76,802

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See 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 plans	(E) Expense account and other allowances
RICHARD CLOUTIER RICHARD CLOUTIER PALM BAY FL 32907	PRESIDENT	0	0	0
TIMOTHY DAVIS SAM ELY PALM BAY FL 32907 W. MELBOURNE, FL 32904	SECRETARY	0	0	0
PAT MALONEY MELBOURNE FL 32901	TREASURER	0	0	0

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)		Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? Note. Related organizations include section 509(a)(3) supporting organizations.	75c	X
If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization			
d	Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits
 (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
N/A				

Part VI Other Information (See 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 <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> 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

Part VI Other Information (continued)

		Yes	No
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?		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?	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?		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?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		X
85a			
85b			
c	Dues, assessments, and similar amounts from members	0	
85c			
d	Section 162(e) lobbying and political expenditures	0	
85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	0	
85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	0	
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		X
88			
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
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			
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958 <input type="checkbox"/>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
90a	List the states with which a copy of this return is filed <input type="checkbox"/> NONE		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	90b	2
91a	The books are in care of <input type="checkbox"/> Telephone no <input type="checkbox"/>		
	Located at <input type="checkbox"/> ZIP + 4 <input type="checkbox"/>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="checkbox"/>		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
	At any time during the calendar year, did the organization maintain an office outside of the United States?		
c	If "Yes," enter the name of the foreign country <input type="checkbox"/>		
91b			X
91c			X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/>		
	and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/>	92	

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

	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	
Note: Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a TRAINING PROGRAMS					28,130
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					21,426
95 Interest on savings and temporary cash investments					1,311
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					13,765
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	64,632
105 Total (add line 104, columns (B), (D), and (E))					64,632

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER IN ELECTRICAL CONTRACTING IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE.

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 Personal Benefit Contracts (See the instructions)

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

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

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

Richard H. Cloutier | 3/2/06
Signature of officer | Date

RICHARD H. CLOUTIER - PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *Richard G. Bailey* | Date: 2-21-06 | Check if self-employed: | Preparer's SSN or PTIN (See Gen Instr W): 364-42-6594

Firm's name (or yours if self-employed), address, and ZIP + 4: SHEIN & WENTE, LLC | 1300 WEST EAU GALLIE BOULEVARD | MELBOURNE, FL 32935 | EIN: 13-4209626 | Phone no: 321-394-1300

Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ 21,426
TOTAL	\$ <u>21,426</u>

Statement 2 - Form 990, Part I, Line 7 - Other Investment Income

<u>Description</u>	<u>Amount</u>
COMMERCIAL R.E. RENTALS	\$ 13,765
TOTAL	\$ <u>13,765</u>

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

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
CONTRACT EXPENSE	6,750	6,750		
INSURANCE	923		923	
REAL ESTATE TAXES	1,808		1,808	
UTILITIES	1,459		1,459	
ADVERTISING	1,194	1,194		
GRADUATION EXPENSE	2,499	2,499		
LICENSES & FEES	261		261	
OTHER TAXES	561		561	
MISCELLANEOUS	190	190		
BANK CHARGES	35		35	
BOOK EXPENSES	6,292	6,292		
DUES & SUBSCRIPTIONS	432	432		
OFFICE EXPENSES	653		653	
CONTRIBUTIONS	100		100	
TOTAL	<u>\$ 23,157</u>	<u>\$ 17,357</u>	<u>\$ 5,800</u>	<u>\$ 0</u>

Statement 4 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
DEPOSITS	\$ 3,260	\$ 3,260
TOTAL	\$ 3,260	\$ 3,260

Form **4562**
(Rev. January 2006)
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2005

Attachment Sequence No **67**

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

Name(s) shown on return **BREVARD ELECTRICAL GROUP NON-JOINT APPRENTICESHIP & TRAINING PROG., INC** Identifying number **59-2577488**

Business or activity to which this form relates
INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	102,000
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 instr	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006 Add lines 9 and 10, less line 12	13	

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

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,020

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	2,930
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,685	5.0	MQ	200DB	84
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	4,034
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

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