

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

2003

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2003 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization WORCESTER COUNTY HORTICULTURAL SOCIETY Number and street (or P.O. box if mail is not delivered to street address) Room/suite 11 FRENCH DRIVE City or town, state or country, and ZIP + 4 BOYLSTON, MA 01505	D Employer identification number 04-1988945 E Telephone number (508) 869-6111 F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
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• 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.

G Website: ▶ **WWW.TOWERHILLGB.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.**

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? **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 ▶ _____

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **2,386,683.**

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

	Description			
Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	338,689.	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ <u>338,689.</u> noncash \$ _____)	1d		338,689.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		367,800.
	3 Membership dues and assessments	3		301,272.
	4 Interest on savings and temporary cash investments	4		
	5 Dividends and interest from securities	5		156,015.
	6 a Gross rents SEE STATEMENT 1	6a	183,800.	
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		183,800.
7 Other investment income (describe ▶ _____)	7			
Revenue	8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
		652,967.	8a	
	b Less: cost or other basis and sales expenses	814,020.	8b	
	c Gain or (loss) (attach schedule)	<161,053.>	8c	
d Net gain or (loss) (combine line 8c, column (A) and (B))	8d		<161,053.>	
Revenue	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 _____)	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		
	10 a Gross sales of inventory, less returns and allowances	10a	378,044.	
b Less: cost of goods sold STATEMENT 4	10b	294,280.		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		83,764.	
11 Other revenue (from Part VII, line 103)	11		8,096.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,278,383.	
Expenses	13 Program services (from line 44, column (B))	13		1,305,264.
	14 Management and general (from line 44, column (C))	14		843,635.
	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		2,148,899.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		<870,516.>
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		14,720,664.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 5	20		1,042,826.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		14,892,974.

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WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

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 \$ _____ noncash \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	99,357.	0.	99,357.	0.
26	Other salaries and wages	786,952.	698,242.	88,710.	
27	Pension plan contributions				
28	Other employee benefits	76,871.		76,871.	
29	Payroll taxes	67,314.	52,374.	14,940.	
30	Professional fundraising fees				
31	Accounting fees	13,500.		13,500.	
32	Legal fees				
33	Supplies	28,309.	28,309.		
34	Telephone				
35	Postage and shipping	17,308.	7,225.	10,083.	
36	Occupancy				
37	Equipment rental and maintenance	2,089.	1,596.	493.	
38	Printing and publications	23,002.	23,002.		
39	Travel	1,628.		1,628.	
40	Conferences, conventions, and meetings	4,200.	1,624.	2,576.	
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	528,697.	179,757.	348,940.	
43	Other expenses not covered above (itemize):				
	a _____				
	b _____				
	c _____				
	d _____				
	e SEE STATEMENT 6	499,672.	313,135.	186,537.	
44	<small>Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.</small>	2,148,899.	1,305,264.	843,635.	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

What is the organization's primary exempt purpose? **SEE STATEMENT 7**

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	THE SOCIETY MAINTAINS A LIBRARY AND RESOURCE CENTER FOR HORTICULTURAL MATTERS IN ADDITION TO SPONSORING SHOWS, EXHIBITS, LECTURES AND TOURS ALL OF WHICH ARE AVAILABLE TO THE GENERAL PUBLIC.	(Grants and allocations \$ _____)	1,305,264.
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)		1,305,264.

Part IV Balance Sheets

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	38,913.	45 36,037.
	46 Savings and temporary cash investments	770,239.	46 598,557.
	47 a Accounts receivable	47a 94,064.	
	b Less: allowance for doubtful accounts	47b	47c 94,064.
	48 a Pledges receivable	48a 82,965.	
	b Less: allowance for doubtful accounts	48b	48c 82,965.
	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	137,092.	52 127,058.
	53 Prepaid expenses and deferred charges	28,501.	53 45,544.
	54 Investments - securities STMT 8 STMT 9 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	4,538,514.	54 5,293,512.
	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 13,160,464.		
b Less: accumulated depreciation	57b 4,229,438.	57c 8,931,026.	
58 Other assets (describe <input type="checkbox"/>)		58	
59 Total assets (add lines 45 through 58) (must equal line 74)	15,010,345.	59 15,208,763.	
Liabilities	60 Accounts payable and accrued expenses	129,628.	60 130,968.
	61 Grants payable		61
	62 Deferred revenue	8,950.	62 1,600.
	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"/> SEE STATEMENT 10)	151,103.	65 183,221.
66 Total liabilities (add lines 60 through 65)	289,681.	66 315,789.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	11,373,870.	67 11,554,204.
	68 Temporarily restricted	300,146.	68 237,165.
	69 Permanently restricted	3,046,648.	69 3,101,605.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	14,720,664.	73 14,892,974.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	15,010,345.	74 15,208,763.	

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 VI Other Information		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
78 a	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	N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	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"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	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	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 a	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
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
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 0.		
b	501(c)(3) and 501(c)(4) organizations. 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.
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> MASSACHUSETTS		
b	Number of employees employed in the pay period that includes March 12, 2003	90b	45
91	The books are in care of <input type="checkbox"/> JOHN W. TREXLER Telephone no. <input type="checkbox"/> (508) 869-6111		
Located at <input type="checkbox"/> 11 FRENCH DRIVE, BOYLSTON, MA		ZIP + 4 <input type="checkbox"/> 01505	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a LECTURES					61,645.
b TRIPS					4,234.
c EVENTS					195,264.
d GENERAL ADMISSION					104,296.
e SHOWS AND EXHIBITIONS					2,361.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					301,272.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	156,015.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property	900002	183,800.			
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	<161,053.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					83,764.
103 Other revenue:					
a MISCELLANEOUS					8,096.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		183,800.		<5,038.>	760,932.
105 Total (add line 104, columns (B), (D), and (E))					939,694.

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).
93	PROGRAM RELATED FEES RECEIVED TO EDUCATE AND ENHANCE THE KNOWLEDGE OF THE GENERAL PUBLIC IN HORTICULTURAL MATTERS AND FOR THE PRESERVATION OF HORTICULTURAL MATERIALS.
94	
102	
103	

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).

accompanying schedules and statements, and to the best of my knowledge and belief, it is true, information of which preparer has any knowledge

2-1504 Date Type or print name and title. John W. Tuxler

Date Check if Preparer's SSN or PTIN

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

	Yes	No
<p>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.)</p> <p>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.</p>		X
<p>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.)</p>		
<p>a Sale, exchange, or leasing of property?</p>		X
<p>b Lending of money or other extension of credit?</p>		X
<p>c Furnishing of goods, services, or facilities?</p>		X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990</p>	X	
<p>e Transfer of any part of its income or assets?</p>		X
<p>3 a 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.)</p>	X	
<p>b Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>		X

SEE STATEMENT 14

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

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

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

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

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

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	437,122.	632,051.	890,152.	1,043,738.	3,003,063.
16 Membership fees received	303,317.	280,108.	259,408.	227,968.	1,070,801.
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	809,877.	835,513.	741,826.	585,289.	2,972,505.
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	339,730.	417,140.	349,484.	286,233.	1,392,587.
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	1,784.	2,321.	SEE STATEMENT 15 2,983.	2,366.	9,454.
23 Total of lines 15 through 22	1,891,830.	2,167,133.	2,243,853.	2,145,594.	8,448,410.
24 Line 23 minus line 17	1,081,953.	1,331,620.	1,502,027.	1,560,305.	5,475,905.
25 Enter 1% of line 23	18,918.	21,671.	22,439.	21,456.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 109,518.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 290,683.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 5,475,905.
d Add: Amounts from column (e) for lines: 18 1,392,587. 19 _____ 22 9,454. 26b 290,683.					26d 1,692,724.
e Public support (line 26c minus line 26d total)					26e 3,783,181.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 69.0878%
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: N/A	(2002)	(2001)	(2000)	(1999)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A	(2002)	(2001)	(2000)	(1999)	
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add: Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)

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.) _____ _____ _____		
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	
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	
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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
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		
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				N/A
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 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 12 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	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.)			0.

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

FORM 990	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY		ACTIVITY NUMBER	GROSS RENTAL INCOME
ORGANIZATION'S FACILITIES		1	183,800.
TOTAL TO FORM 990, PART I, LINE 6A			183,800.

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	2
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
INVESTMENTS	652,967.	814,020.	0.	<161,053.>	
TO FORM 990, PART I, LINE 8	652,967.	814,020.	0.	<161,053.>	

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	378,044	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		378,044
4. COST OF GOODS SOLD (LINE 13)	294,280	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		83,764

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	137,092	
7. MERCHANDISE PURCHASED	200,999	
8. COST OF LABOR	68,345	
9. MATERIALS AND SUPPLIES	9,917	
10. OTHER COSTS	4,985	
11. ADD LINES 6 THROUGH 10		421,338
12. INVENTORY AT END OF YEAR	127,058	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		294,280

FORM 990	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	4
DESCRIPTION		AMOUNT	
PAYROLL TAXES		4,985.	
TOTAL INCLUDED ON FORM 990, PART I, LINE 10B		4,985.	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	5
DESCRIPTION		AMOUNT	
UNREALIZED GAINS ON INVESTMENTS		1,042,826.	
TOTAL TO FORM 990, PART I, LINE 20		1,042,826.	

FORM 990	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
ADVERTISING	95,157.	94,368.	789.		
DUES AND SUBSCRIPTIONS	4,709.	2,253.	2,456.		
INSURANCE	55,195.		55,195.		
LIBRARY EXPENSES	8,800.	8,800.			
PROFESSIONAL FEES AND CONTRACT SERVICES	96,265.	24,318.	71,947.		
REAL ESTATE AND OTHER TAXES	29,466.		29,466.		
MISCELLANEOUS	17,855.	14,092.	3,763.		
TELEPHONE AND UTILITIES	75,704.	64,626.	11,078.		
SPECIAL EVENTS	54,458.	54,458.			
PRIZES AND AWARDS	1,077.	1,077.			
REPAIRS, MAINTENANCE, SECURITY	60,986.	49,143.	11,843.		
TOTAL TO FM 990, LN 43	499,672.	313,135.	186,537.		

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 7
PART III

EXPLANATION

AN EDUCATIONAL ORGANIZATION FOR THE PURPOSE OF ADVANCING THE SCIENCE AND ENCOURAGING AND IMPROVING THE PRACTICE OF HORTICULTURE

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 8

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CORPORATE STOCKS	3,945,257.				3,945,257.
CORPORATE BONDS		51,693.			51,693.
MUTUAL FUNDS			519,762.		519,762.
TO 990, LN 54 COL B	3,945,257.	51,693.	519,762.		4,516,712.

FORM 990 GOVERNMENT SECURITIES STATEMENT 9

DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
GOVERNMENT OBLIGATIONS	776,800.		776,800.
TOTAL TO FORM 990, LINE 54, COL B	776,800.		776,800.

FORM 990 OTHER LIABILITIES STATEMENT 10

DESCRIPTION	AMOUNT
RENTAL AND SECURITY DEPOSITS	183,221.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	183,221.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	11
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DESCRIPTION	AMOUNT
COST OF GOODS SOLD	294,280.
TOTAL TO FORM 990, PART IV-A	294,280.

FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT	12
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DESCRIPTION	AMOUNT
COST OF GOOD SOLD	294,280.
TOTAL TO FORM 990, PART IV-B	294,280.

FORM 990	PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	13
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JEREMY F. O'CONNELL, ESQ 7 WILTSHIRE DRIVE WORCESTER, MA	PRESIDENT 2	0.	0.	0.
SUSAN & DUDLEY DUMAINE 8 HIDDEN ROAD WESTON, MA	TRUSTEE 2	0.	0.	0.
ALLEN A. KRAUSE 247 WEST STREET NORTHBORO, MA	TREASURER 2	0.	0.	0.
HOWARD M. BOOTH (BARBARA) 7 PAUL REVERE ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
W. ROBERT MILL 708 RIVER ROAD KENNEBUNKPORT, ME	TRUSTEE 2	0.	0.	0.

WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

ISABEL K. ARMS 30 JULIO DRIVE, APT. #625 SHREWSBURY, MA	TRUSTEE 2	0.	0.	0.
GALE Y. MORGAN 19 WHEELER AVENUE WORCESTER, MA	VICE PRESIDENT 2	0.	0.	0.
PATRICIA BIGELOW 2 STRAWBERRY HILL LANE BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
PHILIP C. BEALS 2 CHESTNUT HILL ROAD SOUTHBOROUGH, MA	TRUSTEE 2	0.	0.	0.
KIM CIBOROWSKI PO BOX 973 NORTH HAMPTON, NH	TRUSTEE 2	0.	0.	0.
ALLEN D. BERRY 69 CROSS STREET BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
SCOTT EWING 1001 STARKEY ROAD, LOT #45 LARGO, FL	TRUSTEE 2	0.	0.	0.
RICHARD O. GIFFORD 37 CATARACT STREET WORCESTER, MA	TRUSTEE 2	0.	0.	0.
KENNETH B. HEDENBURG 24 WAYLAND CIRCLE HOLDEN, MA	ASSISTANT TREASURER 2	0.	0.	0.
PETER MEZITT 10 LINDEN STREET HOPKINTON, MA	TRUSTEE 2	0.	0.	0.
RICHARD W. DEARBORN 500 SOUTH ROAD HOLDEN, MA	TRUSTEE 2	0.	0.	0.
RUSSELL E. FULLER P.O. BOX 787 WORCESTER, MA	TRUSTEE 2	0.	0.	0.
ANITA HOOKER 5 HARVARD ROAD BOLTON, MA	TRUSTEE 2	0.	0.	0.

WORCESTER COUNTY HORTICULTURAL SOCIETY

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TAY ANN JAY 300 BOYLSTON STREET BOSTON, MA	TRUSTEE 2	0.	0.	0.
PAUL E. ROGERS BOX 444, RFD 1 CHARLTON, MA	TRUSTEE 2	0.	0.	0.
JOAN BLOOM 46 DRURY LANE WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. H. PAUL BUCKINGHAM, III 7 OLD COLONY ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. FRANK CALLAHAN 5 MASSACHUSETTS AVE WORCESTER, MA	TRUSTEE 2	0.	0.	0.
JOYCE I. FULLER P.O. BOX 787 WORCESTER, MA	VICE PRESIDENT 2	0.	0.	0.
MRS. BETSY DEMALLIE 13 LOST OAK ROAD WEST BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
MRS. KATHLEEN FARBER 16 KENILWORTH ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. JEAN D. JONES 67 MILLBROOK STREET WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. MARIJANE TUOHY 105 ALBION ROAD WELLESLEY, MA	TRUSTEE 2	0.	0.	0.
FRANK STREETER PO BOX 35 LANCASTER, MA	TRUSTEE 2	0.	0.	0.
LINWOOD ERSKINE 23 TROWBRIDGE RD WESTON, MA 01609	TRUSTEE 2	0.	0.	0.
MICHAEL MACH 15 WINTER STREET LINCOLN, MA 01773	TRUSTEE 2	0.	0.	0.

RUSSELL NADEAU 13 CROSBY ST WEBSTER, MA	TRUSTEE 2	0.	0.	0.
JOHN STODDARD 358 DAVIS STREET NORTHBOROUGH, MA	TRUSTEE 2	0.	0.	0.
JOHN W. TREXLER 16 SCHOOL STREET BOYLSTON, MA	EXECUTIVE DIRECTOR 40	99,357.	6,156.	0.
THOMAS LEONARD 37 OLD ENGLISH ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
HOWARD PETERSON, JR 75 CRESCENT STREET WORCESTER, MA	VICE PRESIDENT 2	0.	0.	0.
ELISE B. WELLINGTON 66 MALDEN STREET WEST BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
HERBERT E. BERG 10 EIGHT LOTS ROAD SUTTON, MA	TRUSTEE 2	0.	0.	0.
ERNESTINE W. BLANCHARD 97 BRATTLE STREET WORCESTER, MA	TRUSTEE 2	0.	0.	0.
CUSHING & GLADYS BOZENHARD 257 MAIN STREET SHREWSBURY, MA	TRUSTEE 2	0.	0.	0.
GLADYS BOZENARD 257 MAIN STREET SHREWSBURY, MA	TRUSTEE 2	0.	0.	0.
ANTHONY CONSIGLI 111 PURCHASE STREET MILFORD, MA	TRUSTEE 2	0.	0.	0.
DIANE DALTON 74 FERNWOOD ROAD CHESTNUT HILL, MA	TRUSTEE 2	0.	0.	0.
DALE R. HARGER 16 WARD FARM CIRCLE WORCESTER, MA	SECRETARY 2	0.	0.	0.

WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

SARAH PETTIT 4007 BROMPTON CIRCLE WORCESTER, MA	TRUSTEE 2	0.	0.	0.
PHYLLIS POLLACK 27 WESTOOD DRIVE WORCESTER, MA	TRUSTEE 2	0.	0.	0.
CHRISTOPHER S. REECE 1061 HIGH STREET DEDHAM, MA	TRUSTEE 2	0.	0.	0.
SHIRLEY J WILLIAMS 128 BRIGHAM HILL ROAD NORTH GRAFTON, MA	TRUSTEE 2	0.	0.	0.
MARILLYN SACHARIS 72 WOODCHESTER DRIVE WESTON, MA	TRUSTEE 2	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>99,357.</u>	<u>6,156.</u>	<u>0.</u>

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS STATEMENT 14
PART III, LINE 3

APPLICANTS FOR SCHOLARSHIPS MUST BE ENTERING THE JUNIOR OR SENIOR YEAR OF AN UNDERGRADUATE OR GRADUATE DEGREE PROGRAM IN HORTICULTURAL OR A HORTICULTURAL RELATED FIELD AND MUST ALSO BE A RESIDENT OF NEW ENGLAND OR ATTENDING A NEW ENGLAND UNIVERSITY OR COLLEGE.

SCHEDULE A OTHER INCOME STATEMENT 15

DESCRIPTION	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT
MISCELLANEOUS	1,784.	2,321.	2,983.	2,366.
TOTAL TO SCHEDULE A, LINE 22	<u>1,784.</u>	<u>2,321.</u>	<u>2,983.</u>	<u>2,366.</u>

FORM 990

STATEMENT 16

PART II, LINE 42 - DEPRECIATION

DESCRIPTION	COST	ACCUMULATED DEPRECIATION 12/31/2003	NET BOOK VALUE	DEPRECIATION EXPENSE
LAND	746,456	-	746,456	-
LAND IMPROVEMENTS	3,490,297	1,021,482	2,468,815	158,685
BUILDINGS AND IMPROVEMENTS	7,481,237	2,306,201	5,175,036	279,499
EQUIPMENT	429,690	322,159	107,531	28,748
FURNITURE AND FIXTURES	670,505	529,113	141,392	58,249
MOTOR VEHICLES	52,537	50,483	2,054	3,516
CONSTRUCTION IN PROGRESS	289,742	-	289,742	-
	<u>13,160,464</u>	<u>4,229,438</u>	<u>8,931,026</u>	<u>528,697</u>

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only
 All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization WORCESTER COUNTY HORTICULTURAL SOCIETY	Employer identification number 04-1988945
	Number, street, and room or suite no. If a P.O. box, see instructions. 11 FRENCH DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOYLSTON, MA 01505	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until **AUGUST 16, 2004** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2003** or
 ▶ tax year beginning _____, and ending _____.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ *Paul O. Rogers MA* Title ▶ _____
 LHA For Paperwork Reduction Act Notice, see instruction

Date ▶ *5/11/04*
 Form **8868** (12-2000)