

Return of Organization Exempt from Income Tax

OMB No 1545-0047

2003

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)Open to Public
Inspection

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

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

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
instruc-
tionsNIA ASSOCIATION
1620 WALNUT GROVE RD
CLARKSVILLE, TN 37042-3854

D Employer identification number

31-1638734

E Telephone number

931-906-3993

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 instructions.)

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 Schedule B (Form 990, 990-EZ, or 990-PF).

G Web site: ▶ N/A

J Organization type
(check only one)☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS; but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,978,882.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See instructions)

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

a Direct public support

1a 2,250.

b Indirect public support

1b 5,450.

c Government contributions (grants)

1c

d Total (add lines 1a through 1c) (cash \$ 7,700. noncash \$)

1d 7,700.

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 1,964,311.

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 1,060.

5 Dividends and interest from securities

5

6a Gross rents

6a

b Less: rental expenses

6b

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

6c

7 Other investment income (describe)

7

8a Gross amount from sales of assets other
than inventory

(A) Securities

(B) Other

8a

b Less: cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss) (combine line 8c, columns (A) and (B))

8d

9 Special events and activities (attach schedule) If any amount is from gaming, check here ☐a Gross revenue (not including \$ of 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 5,811.

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12 1,978,882.

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

13 1,210,589.

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

14 746,020.

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

15 200.

16 Payments to affiliates (attach schedule)

16

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

17 1,956,809.

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

18 22,073.

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

19 317,377.

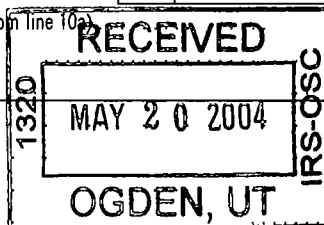
20 Other changes in net assets or fund balances (attach explanation)

SEE STATEMENT 1

20 26,929.

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

21 366,379.



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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (att sch) ST 2	23	68,570.	68,570.	
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25	99,702.	99,702.	
26	Other salaries and wages	26	1,327,865.	1,000,887.	326,978.
27	Pension plan contributions	27	37,844.	37,844.	
28	Other employee benefits	28	14,112.	14,112.	
29	Payroll taxes	29	116,845.	116,845.	
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32	1,362.	1,362.	
33	Supplies	33	16,478.	3,999.	12,479.
34	Telephone	34	9,196.	529.	8,667.
35	Postage and shipping	35	1,790.		1,790.
36	Occupancy	36	23,760.		23,760.
37	Equipment rental and maintenance	37	13,436.	7,240.	6,196.
38	Printing and publications	38	3,312.		3,312.
39	Travel	39	2,921.		2,921.
40	Conferences, conventions, and meetings	40			
41	Interest	41	2,617.		2,617.
42	Depreciation, depletion, etc (attach schedule)	42	15,889.	15,889.	
43	Other expenses not covered above (itemize)				
a	SEE STATEMENT 3	43a	201,110.	113,475.	87,435.
b		43b			200.
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	1,956,809.	1,210,589.	746,020.

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 AccomplishmentsWhat is the organization's primary exempt purpose? **SUPPORT THE MENTALLY CHALLENGED**

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) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)a **NIA ASSOCIATION SUPPORTS THE MENTALLY CHALLENGED IN THE CLARKSVILLE, TN AREA. THE NUMBER OF INDIVIDUALS SUPPORTED IN 2003 WAS APPROX. 23.**

(Grants and allocations \$ _____)

1,210,589.

b _____

(Grants and allocations \$ _____)

c _____

(Grants and allocations \$ _____)

d _____

(Grants and allocations \$ _____)

e Other program services (Grants and allocations \$ _____)

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

1,210,589.

Part IV Balance Sheets (See 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	134,870.	45	94,935.
	46 Savings and temporary cash investments	68,588.	46	108,117.
	47 a Accounts receivable	47 a 198,230.		
	b Less: allowance for doubtful accounts	47 b	175,386.	47 c 198,230.
	48 a Pledges receivable	48 a		
	b Less: allowance for doubtful accounts	48 b		48 c
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less: allowance for doubtful accounts	51 b		51 c
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments – securities (attach schedule) ☐ Cost ☐ FMV		54	
	55 a Investments – land, buildings, & equipment: basis	55 a		
	b Less: accumulated depreciation (attach schedule)	55 b		55 c
	56 Investments – other (attach schedule)		56	
	57 a Land, buildings, and equipment: basis	57 a 169,090.		
b Less: accumulated depreciation (attach schedule) STATEMENT 4	57 b 53,667.	71,743.	57 c 115,423.	
58 Other assets (describe ☐)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	450,587.	59	516,705.	
LIABILITIES	60 Accounts payable and accrued expenses	93,026.	60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	40,184.	63	
	64 a Tax-exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule) SEE STATEMENT 5		64 b	39,999.
	65 Other liabilities (describe ☐ SEE STATEMENT 6)		65	110,327.
66 Total liabilities (add lines 60 through 65)	133,210.	66	150,326.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	317,377.	67	366,379.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	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)	317,377.	73	366,379.
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	450,587.	74	516,705.

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.

BAA

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

a	Total revenue, gains, and other support per audited financial statements.	a	1,978,882.
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	1,978,882.
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	1,978,882.

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

a	Total expenses and losses per audited financial statements	a	1,956,809.
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	1,956,809.
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	1,956,809.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
HENRY PARHAM ----- CLARKSVILLE, TN	CHAIRMAN .5	0.	0.	0.
HORACE MURPHY ----- CLARKSVILLE, TN	VICE CHAIRMAN .5	0.	0.	0.
CAROL STEVENS ----- CLARKSVILLE, TN	CEO 40	51,950.	10,200.	0.
DERRICK STEVENS ----- CLARKSVILLE, TN	CFO 40	47,752.	1,365.	0.
DANIEL STEVENS ----- CLARKSVILLE, TN	CO-DIRECTOR 40	35,501.	9,600.	0.
KATOBWA STALLWORTH ----- CLARKSVILLE, TN	DIR OF ADMIN. 40	23,214.	400.	0.

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 instructions

Part VI Other Information (See 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		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.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		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?		X
b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is ☐ exempt or ☐ nonexempt		
81a Enter direct and indirect political expenditures. See line 81 instructions	81a	0.
b Did the organization file Form 1120-POL for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	N/A
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	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
86 501(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
87 501(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
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b 501(c)(3) and 501(c)(4) 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.
90a List the states with which a copy of this return is filed <u>TENNESSEE</u>		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions.)	90b	120
91 The books are in care of <u>DERRICK STEVENS</u> Telephone number <u>931-906-3993</u> Located at <u>1620 WALNUT GROVE RD CLARKSVILLE, TN</u> ZIP + 4 <u>37042</u>		
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 <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See 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) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					1,964,311.
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					1,060.
96 Dividends & 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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue. a _____					
b OTHER INCOME					5,811.
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					1,971,182.
105 Total (add line 104, columns (B), (D), and (E))					1,971,182.

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 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	THE ACTIVITIES IN WHICH THE ORGANIZATION WAS ENGAGED PROVIDED EMPLOYMENT TRAINING AND JOB EXPERIENCE FOR THOSE CLIENTS SERVED.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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).

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.

Please

 Date 5/17/04

Date

N/A

Date

Check if

Preparer's SSN or PTIN (see General Instruction W)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Organization Exempt Under
Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions.)

OMB No 1545-0047

2003

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

Name of the organization

NIA ASSOCIATION

Employer identification number

31-1638734

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None'.)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None'.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

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

Schedule A (Form 990 or 990-EZ) 2003

Part III Statements About Activities (See 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 ▶ \$ N/A
- (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.)

2a X

a Sale, exchange, or leasing of property?

2b X

b Lending of money or other extension of credit?

2c X

c Furnishing of goods, services, or facilities?

SEE FORM 990, PART V

2d X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2e X

e Transfer of any part of its income or assets?

- 3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)

3a X

b Do you have a section 403(b) annuity plan for your employees?

3b X

- 4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

4 X

Part IV Reason for Non-Private Foundation Status (See 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 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 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.)	2,599.				2,599.
16 Membership fees received					
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	1,561,199.	1,521,522.	1,084,528.	175,532.	4,342,781.
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	3,470.				3,470.
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			5,640.	8,150.	13,790.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,567,268.	1,521,522.	1,090,168.	183,682.	4,362,640.
24 Line 23 minus line 17	6,069.		5,640.	8,150.	19,859.
25 Enter 1% of line 23	15,673.	15,215.	10,902.	1,837.	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts				
	c Total support for section 509(a)(1) test. Enter line 24, column (e)				
	d Add: Amounts from column (e) for lines.				
	18	3,470.	19		
	22		26b		
	e Public support (line 26c minus line 26d total)				
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				
					82.53 %
27 Organizations described on line 12:	N/A				
	a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year.				
	(2002)	(2001)	(2000)	(1999)	
	b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:				
	(2002)	(2001)	(2000)	(1999)	
	c Add: Amounts from column (e) for lines.				
	15	16	17	18	19
	20	21	22	23	24
	d Add. Line 27a total and line 27b total				
	e Public support (line 27c total minus line 27d total)				
	f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)				
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				
					%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See 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?		
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?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
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.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	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?		
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.		
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.		

N/A

Limits on Lobbying Expenditures

(a)
Affiliated group
totals

(b)
To be completed
for ALL electing
organizations

- | | | |
|----|--|--|
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| | | |
| 41 | | |
| | | |

- | | | |
|----|--|--|
| 42 | | |
| 43 | | |
| 44 | | |

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

(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.)

	Lobbying Expenditures During 4 -Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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

N/A

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

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

[illegible]

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 instructions)

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

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

(i) Cash

(ii) Other assets

b Other transactions

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

(ii) Purchases of assets from a noncharitable exempt organization.

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

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

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

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

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

[illegible]

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

► ☐ Yes ☒ No

b If 'Yes,' complete the following schedule:

[illegible]

2003

FEDERAL STATEMENTS

PAGE 1

NIA ASSOCIATION

31-1638734

5/17/04

01:55PM

STATEMENT 1
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DONATION OF ASSETS - PRIOR YEARS

TOTAL \$ 26,929.
 TOTAL \$ 26,929.

STATEMENT 2
FORM 990, PART II, LINE 23
SPECIFIC ASSISTANCE TO INDIVIDUALS

FOOD, SHELTER AND CLOTHING
 MISCELLANEOUS

\$ 41,872.
 26,698.
 TOTAL \$ 68,570.

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
1099 FILING	27,513.		27,513.	
ADMIN MISC	9,707.	1,040.	8,667.	
AUTO FUEL	15,195.	10,756.	4,439.	
BACKGROUND CHECKS	8,500.		8,500.	
BANK FEES	121.		121.	
COMMUNICATIONS	3,519.	1,352.	2,167.	
FUNDRAISING	200.			200.
GRANTS	2,900.		2,900.	
INSURANCE	110,524.	83,551.	26,973.	
LATE FEES	55.		55.	
LICENSE FEES	1,875.		1,875.	
MAINTENANCE	2,035.		2,035.	
MEMBERSHIP DUES	928.		928.	
MILEAGE REIMB	1,734.	1,734.		
NIA EXEC BOARD ACCT	125.		125.	
PAYROLL EXPENSES	12,543.	12,543.		
SECURITY	1,007.		1,007.	
SUPPORTED EMPLOYMENT	130.		130.	
TRAINING	2,499.	2,499.		
TOTAL	\$ 201,110.	\$ 113,475.	\$ 87,435.	\$ 200.

STATEMENT 4
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 84,612.	\$ 39,161.	\$ 45,451.
FURNITURE AND FIXTURES	15,000.	6,000.	9,000.
MACHINERY AND EQUIPMENT	4,150.	2,974.	1,176.
BUILDINGS	55,328.	5,532.	49,796.

2003

FEDERAL STATEMENTS

PAGE 2

NIA ASSOCIATION

31-1638734

5/17/04

01:55PM

STATEMENT 4 (CONTINUED)
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
LAND	\$ 10,000.		\$ 10,000.
TOTAL	<u>\$ 169,090.</u>	<u>\$ 53,667.</u>	<u>\$ 115,423.</u>

STATEMENT 5
FORM 990, PART IV, LINE 64B
MORTGAGES AND OTHER NOTES PAYABLEOTHER NOTES PAYABLE

LENDER'S NAME:	AMSOUTH	
PURPOSE OF LOAN:	VEHICLE PURCHASES	
BALANCE DUE:		\$ 39,999.
TOTAL		<u>\$ 39,999.</u>

STATEMENT 6
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

INTERIM PAYMENT ADVANCE		\$ 110,327.
TOTAL		<u>\$ 110,327.</u>

5/17/2004
13:21

NIA ASSOCIATION
Federal ID #: 31-1638734
Asset Summary - Book Basis
Period Ended 12/31/03

Company: N17
Page: 1

<u>Num</u>	<u>Loc</u>	<u>Property Description</u>	<u>Acquired</u>	<u>T</u>	<u>Method</u>	<u>Life</u>	<u>Cost/Basis</u>	<u>179 Exp/AFD</u>	<u>Add SDA</u>	<u>Prior Depr.</u>	<u>Current Depr.</u>	<u>Ending Depr.</u>
Group # 1 COMPUTERS												
1	1	COMPUTERS	06/01/00	N	SL	5	4,150 00	0 00	0 00	2,144 00	830 00	2,974 00
Group # 1 Total							<u>4,150 00</u>	<u>0 00</u>	<u>0 00</u>	<u>2,144 00</u>	<u>830 00</u>	<u>2,974 00</u>
Group # 2 VEHICLES												
1	1	95 FORD TAURUS	10/01/00	U	SL	7	5,188 00	0 00	0 00	1,667 00	741 00	2,408 00
2	1	96 DODGE RAM VAN	05/01/02	U	SL	7	5,500 00	0 00	0 00	524 00	786 00	1,310 00
3	1	97 MERCURY VOYAG	06/01/99	U	SL	7	9,893 00	0 00	0 00	5,063 00	1,413 00	6,476 00
4	1	97 FORD ESCORT	05/01/02	U	SL	7	2,995 00	0 00	0 00	285 00	428 00	713 00
5	1	98 CHEVY LUMINA	01/01/00	U	SL	7	10,714 00	0 00	0 00	4,593 00	1,531 00	6,124 00
6	1	99 KIA SEPHIA	04/01/99	N	MACRS	7	10,322 00	0 00	0 00	7,098 00	921 00	8,019 00
7	1	01 TOYOTA CAMRY	03/01/01	N	MACRS	7	20,000 00	0 00	0 00	7,755 00	3,499 00	11,254 00
8	1	03 FORD VAN 350	04/01/03	N	MACRS	7	20,000 00	0 00	0 00	0 00	2,857 00	2,857 00
Group # 2 Total							<u>84,612.00</u>	<u>0 00</u>	<u>0 00</u>	<u>26,985 00</u>	<u>12,176 00</u>	<u>39,161.00</u>
Group # 3 FURNITURE												
1	1	FURNITURE	01/01/00	N	SL	10	15,000 00	0 00	0 00	4,500 00	1,500 00	6,000 00
Group # 3 Total							<u>15,000 00</u>	<u>0 00</u>	<u>0 00</u>	<u>4,500 00</u>	<u>1,500 00</u>	<u>6,000 00</u>
Group # 4 REAL ESTATE												
1	1	HOUSE	01/01/00	R	SL	40	55,328 00	0 00	0 00	4,149 00	1,383 00	5,532 00
2	1	LAND	01/01/00	R			10,000 00	0 00	0 00	0 00	0 00	0 00
Group # 4 Total							<u>65,328 00</u>	<u>0 00</u>	<u>0 00</u>	<u>4,149 00</u>	<u>1,383 00</u>	<u>5,532 00</u>
Grand Total							<u>169,090.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,778.00</u>	<u>15,889.00</u>	<u>53,667.00</u>