

Short Form

OMB No 1545-1150

990-EZ

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)

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

2004

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2004 calendar year

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



29551 *****AUTO**3-DJGIT 473 I
INDIANA NATIONAL ROAD ASSOCIATION P234 R
INCEFIT TRUST B 136 S
PO BOX 284
CAMBRIDGE CTY IN 47327-0284

D Employer identification number

35:1948700

E Telephone number

(317) 478-3172

F Group Exemption Number

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

G Accounting method. [X] Cash [] Accrual Other (specify)

I Website

H Check [] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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

K Check [] 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 37 of the instructions.)

Table with 21 rows for Revenue, Expenses, and Net Assets. Includes handwritten entries like 'Retail Sales & Misc. - SEE STMT #1' and 'SEE STMT #2'.

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

Table with 7 rows for Balance Sheets. Includes handwritten entries like '23,642.49' and '22,688.38'.

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25 67

Part III Statement of Program Service Accomplishments (See page 41 of the instructions.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? <u>SEE STATEMENT #4</u>		
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	<u>CONTINUED NATIONAL SCENIC BYWAY GRANT FULFILLING OUR MISSION TO PROMOTE, PRESERVE, & PROTECT HISTORIC NATIONAL ROAD. WE ARE NOW IN THE MARKETING PHASE</u> (Grants \$ <u>73,000</u>)	28a <u>33,460³⁴</u>
29	<u>CONTINUED DEVELOPMENT OF THE EXEC. DIRECTOR POSITION & ORGANIZATIONAL STRUCTURE FOR IMPLEMENTATION OF THE MKT. PLAN & OTHER ORG. FUNCTIONS</u> (Grants \$ <u>25,000</u>)	29a <u>20,000⁰⁰</u>
30	<u>ADMINISTER THE FACADE GRANT FOR BLDGS. IN HISTORIC GRCID, INDIANA. THIS PROJECT WAS COMPLETED IN 2004.</u> (Grants \$ <u>22,500</u>)	30a <u>22,350⁰⁰</u>
31	Other program services (attach schedule) <u>SEE S</u> (Grants \$)	31a <u>11,713⁵²</u>
32	Total program service expenses (add lines 28a through 31a)	32 <u>87,523⁹⁶</u>

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 41 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<u>SEE STMT. #6</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <u>37a NONE</u>		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b <u>-</u>	
39	501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 9	39a <u>-</u>	
b	Gross receipts, included on line 9, for public use of club facilities	39b <u>-</u>	
40a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
b	501(c)(3) and (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 an explanation.		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ <u>-</u>		
d	Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ <u>-</u>		
41	List the states with which a copy of this return is filed ▶ <u>STATE OF INDIANA</u>		
42	The books are in care of ▶ <u>THOMAS F. DUFFY JR</u> Telephone no. ▶ <u>(812) 247-2919</u> Located at ▶ <u>Rt. 1, Box 81, Shoals, IN 47581</u> ZIP + 4 ▶ <u>47581</u>		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ 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 ▶ <u>43</u>		

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.

August 12, 2005

Jr. [Signature]

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

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

2004

Supplementary Information—(See separate instructions.)

Department of the Treasury
Internal Revenue Service

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

Name of the organization

INDIANA NATIONAL ROAD ASSN.

Employer identification number

351948700

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

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

Total number of other employees paid over \$50,000

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
- NONE -	-	-

Total number of others receiving over \$50,000 for professional services

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

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)

1		X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

- a Sale, exchange, or leasing of property?
- b Lending of money or other extension of credit?
- c Furnishing of goods, services, or facilities?
- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
- e Transfer of any part of its income or assets?

2a		X
2b		X
2c		X
2d		X
2e		X

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

3a		X
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b Do you have a section 403(b) annuity plan for your employees?

3b		X
----	--	---

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

4a		X
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b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

4b		X
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Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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

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

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

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

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	85,608 ¹⁶	43,474 ²⁴	28,553 ⁶⁶	73,309 ⁶⁸	230,945 ⁷³
16 Membership fees received	3691 ⁹⁹	3570 ⁰⁰	2510 ⁰²	4277 ⁰⁰	14,048 ⁹⁹
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	9638 ¹⁵	8113 ⁰⁰	11,942 ⁰⁰	8218 ⁰⁰	37,912 ¹⁵
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	96 ¹⁷	106 ⁰¹	195 ³⁹	397 ⁴³	796 ¹⁰
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	—	—	—	—	—
23 Total of lines 15 through 22	99,035 ⁰¹	55,263 ⁷³	43,201 ⁰⁴	86,202 ⁰¹	283,702 ⁹²
24 Line 23 minus line 17	89,396 ⁹²	47,150 ⁷³	31,259 ⁰¹	77,984 ¹¹	245,790 ⁸²
25 Enter 1% of line 23	990 ³⁵	552 ⁶⁴	432 ⁰²	862 ⁰³	—

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (e), line 24. ▶ 26a —

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

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

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

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

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

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

(2003) N/A (2002) N/A (2001) N/A (2000) N/A

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

(2003) N/A (2002) N/A (2001) N/A (2000) N/A

c Add: Amounts from column (e) for lines: 15 230,945⁷³ 16 14,048⁹⁹ ▶ 27c 282,906⁸²
 17 37,912¹⁵ 20 — 21 — ▶ 27d —

d Add: Line 27a total _____ and line 27b total _____ ▶ 27e 282,906⁸²

e Public support (line 27c total minus line 27d total) ▶ 27e 282,906⁸²

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ 27f 283,702⁹²

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g 99.7%

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h .003 %

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

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

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

	Yes	No
29		
30		
31		
32a		
32b		
32c		
32d		
33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		
34a		
34b		
35		

Statement #1: Miscellaneous Income

The Indiana National Road Assn. Produced for retail sales various items to promote and publicize the Historic National Road, commonly known as US HWY 40. Total: \$509.00

These items include lapel pins, commemorative wall clocks, hats and shirts, replica "US 40" signs, and sponsorship placques.

In addition to those retail sales, we received the following:

Insurance Refund	\$13.00
Professional Honorarium	\$20.00
Mobil Travel Guide Sale	\$76.20
Harvest Dinner	<u>\$1319.00</u>
TOTAL	\$1428.20

Statement #2: Grant Distributions

In 2004, Indiana National Road Assn. Distributed \$22,350 to various property owners in Greenfield, IN (Hancock County). These funds were to be used to restore and repair building facades located in and around the historic courthouse on US 40 in the historic downtown area. All the work was completed, reviewed, and approved by the Indiana National Road Assn. Executive Director.

Statement #3: Miscellaneous Expenses

Special Program Event Expenses

Antique Auto Tour	\$6382.07
Annual Meeting Dinner	\$ 899.80
Historic Landmarks Banq.	\$ 633.42
Harvest Dinner	<u>\$ 798.33</u>
TOTAL	\$8713.62

Miscellaneous Organizational Expenses

Commemorative Pins	\$ 78.72
Director & Officer travel	\$3722.85
Affiliate Dues-Hist. Ldmk	\$1225.00
Legal Expenses	\$3000.00
Contribution-Hist. Ldmk	\$5000.00
Ins. Bond-Fiduciary	\$ 153.00
Ind. Dept. of Transp. Refund	\$ 913.09
Liability Ins.	\$ 276.00
Advertising Expense	\$ 2.25
State Filing Fee	\$ 10.00
Awards presented	\$ 32.21
Café Luncheon	\$ 15.00
Equipment Table	<u>\$ 21.19</u>
TOTAL	\$14,449.31

Statement #4—See Attached

Statement #5

In 2004, Indiana National Road Assn. Continued to implement its marketing plan with the printing of travel brochure, maps, and other byway information including construction of a web site.

INRA also conducted its 4th Antique Auto Tour to promote US 40 and its historic heritage. We also spearheaded a legal effort to save a wooded preserve in Richmond, as well as administering a grant for façade restoration in Greenfield, Indiana.

We also participated in a harvest dinner on the National Road at Huddleston House, as well as participated in dinner and programs with our affiliate, Historic Landmarks Foundation. All expenses are shown and detailed in statement #3.

THE INDIANA NATIONAL ROAD ASSOCIATION

P.O. Box 284
Cambridge City IN 47327
office: 765-478-3172
fax: 765-478-3410

STATEMENT # 4
STATEMENT # 4

The Indiana National Road Association

- was organized in 1994 as a community-based, not-for-profit organization representing members who live near or own businesses along the National Road (U.S. 40) in Indiana and others who value the historic corridor as a cultural and economic resource.
- has received significant organizational support and leadership from Historic Landmarks Foundation of Indiana and Fred Holycross, Director, Eastern Regional Office, Historic Landmarks Foundation of Indiana.
- is headquartered at the Historic Landmarks Foundation of Indiana Eastern Regional Office in the Huddleston Farmhouse Inn Museum on US 40 in Cambridge City.

Purpose

- Identify, preserve, interpret, promote and improve access by the general public to the length of the National Road in Indiana and associated sites and be concerned with the entire history of the road from its survey to the present.
- Pursue whatever measures are necessary or advisable to prevent the further deterioration, demolition or alteration of the extant remains of the road and the historic resources along its length.
- Publicize and seek public exposure of its goals and activities, in order to create popular awareness and concern for the preservation of the National Road in Indiana and the historic resources along it.
- Facilitate scholarly and popular research about the National Road in Indiana and publish a periodical as a forum for scholarly and/or general interest articles and news of activity relevant to the Indiana National Road Association.
- Create and implement various educational and promotional programs and projects along the National Road.
- Work with tourism and economic development programs and agencies in coordinating and developing the economic potential of communities along and near the National Road.
- Be exclusively charitable and educational in nature, within the meaning of section 501-C-3 of the Internal Revenue Code.

Goals

- Promote and enhance cultural and natural resources along the National Road corridor.
- Protect and improve the quality of life for residents along the National Road.
- Promote economic development in National Road communities through heritage tourism and related businesses.
- Educate the public about the National Road's historic and cultural significance through interpretive activities and programs.

Indiana National Road Association Board of Directors – Updated 02.20.04

STATEMENT #6

2003-2004 *Ex-Officio* Members of the
Indiana National Road Association Board of Directors

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Indiana National Road Association Board of Directors - Updated 02.20.04

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Web sites of interest:

www.state.in.us/dnr/historic/inra/index.htm is the Official Indiana National Road Association website.

www.indiananationalroad.org will be the new website address for the Indiana National Road Association's website.

www.visitrichmond.org/ is the Wayne County CVB web site leading to educational and interesting information about the National Road in Indiana

www.nationalroad.org is the web site of the National Road of Illinois.

www.historicnationalroad.org will be the National Road Alliance website.

