

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2004

Under 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

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 2004 calendar year, or tax year beginning July 01, 2004, and ending June 30, 2005

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

Please use IRS label or print or type See Specific Instructions

C Name of organization
LOWELL HOUSE INC

Number and street (or P O box if mail is not delivered to street address) Room/suite
555 MERRIMACK STREET

City or town, state or country, and ZIP + 4
LOWELL MA 01854

D Employer identification number
23 : 7110106

E Telephone number
() -

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

G Website: ▶ N/A

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

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

I Group Exemption Number ▶

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **1990549**

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

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

Revenue	1 Contributions, gifts, grants, and similar amounts received					
	a Direct public support	1a		4853		
	b Indirect public support	1b				
	c Government contributions (grants)	1c		1444277		
	d Total (add lines 1a through 1c) (cash \$ 1449130 noncash \$)				1d	1449130
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				2	511292
	3 Membership dues and assessments				3	
	4 Interest on savings and temporary cash investments				4	152
	5 Dividends and interest from securities				5	
	6a Gross rents	6a		12500		
	b Less rental expenses	6b		10626		
	c Net rental income or (loss) (subtract line 6b from line 6a)				6c	1874
7 Other investment income (describe ▶)				7		
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
		8a				
		8b				
		8c				
d Net gain or (loss) (combine line 8c, columns (A) and (B))				8d		
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>						
a Gross revenue (not including \$ of contributions reported on line 1a)	9a		17475			
b Less direct expenses other than fundraising expenses	9b		6458			
c Net income or (loss) from special events (subtract line 9b from line 9a)				9c	11017	
10a Gross sales of inventory, less returns and allowances	10a					
	b Less cost of goods sold	10b				
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				10c	
11 Other revenue (from Part VII, line 103)				11		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				12	1973465	
Expenses	13 Program services (from line 44, column (B))				13	1496118
	14 Management and general (from line 44, column (C))				14	479915
	15 Fundraising (from line 44, column (D))				15	2722
	16 Payments to affiliates (attach schedule)				16	
	17 Total expenses (add lines 16 and 44, column (A))				17	1978755
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)				18	-5290
	19 Net assets or fund balances at beginning of year (from line 73, column (A))				19	144903
	20 Other changes in net assets or fund balances (attach explanation)				20	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	139613

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	82125	5054	77071
26	Other salaries and wages	26	879034	712436	166598
27	Pension plan contributions	27			
28	Other employee benefits	28	109177	62622	46555
29	Payroll taxes	29	101295	75793	25502
30	Professional fundraising fees	30			
31	Accounting fees	31	10992		10992
32	Legal fees	32	3135		3135
33	Supplies	33	29065	25878	465
34	Telephone	34			2722
35	Postage and shipping	35			
36	Occupancy	36	190749	92155	98594
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39	13369	12786	583
40	Conferences, conventions, and meetings	40	1906	1372	534
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	33051	14494	18557
43	Other expenses not covered above (itemize) a	43a			
	b Attachment #1: PART II OTHER EXPENSES	43b	524857	493528	31329
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1978755	1496118	479915

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? **SUBSTANCE ABUSE COUNSELING**
 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 Attachment #2: PROGRAM SERVICE ACCOMPLISHMENTS	
(Grants and allocations \$ _____)	
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)	1496118

Part IV Balance Sheets (See page 25 of the instructions.)

		(A) Beginning of year		(B) End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				
Assets	45 Cash—non-interest-bearing	25635	45	23388
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	13841		
	b Less allowance for doubtful accounts		47c	13841
	48a Pledges receivable			
	b Less allowance for doubtful accounts		48c	
	49 Grants receivable	145849	49	318539
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	23765	53	22777
	54 Investments—securities (attach schedule)		54	
	55a Investments—land, buildings, and equipment basis			
	b Less accumulated depreciation (attach schedule)		55c	
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment basis	967005			
b Less accumulated depreciation (attach schedule)	412023	57c	554982	
58 Other assets (describe ► _____)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	796905	59	933527	
Liabilities	60 Accounts payable and accrued expenses	151166	60	125167
	61 Grants payable		61	
	62 Deferred revenue	20010	62	17577
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)	386865	64b	551289
	65 Other liabilities (describe ► Attachment #3: Part IV OTHER LIAB.)	93961	65	99881
66 Total liabilities (add lines 60 through 65)	652002	66	793914	
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	136078	67	135594
	68 Temporarily restricted	8825	68	4019
	69 Permanently restricted		69	
	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)	144903	73	139613
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	796905	74	933527

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 (See page 28 of the instructions.)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	<input checked="" type="checkbox"/>
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the organization ► _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions 81a		
b	Did the organization file Form 1120-POL for this year?	81b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III). 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	<input checked="" type="checkbox"/>
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members. 85c		
d	Section 162(e) lobbying and political expenditures. 85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices. 85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e). 85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12. 86a		
b	Gross receipts, included on line 12, for public use of club facilities 86b		
87	501(c)(12) orgs. Enter a Gross income from members or shareholders 87a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX.	88	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ► _____		
90a	List the states with which a copy of this return is filed ► Massachusetts		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions) 90b 43		
91	The books are in care of ► ELLEN MARTIN Telephone no ► (978) 459-8656 Located at ► 555 MERRIMACK ST LOWELL, MA ZIP + 4 ► 01854		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here. <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 92		

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by 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 PROGRAM FEES					511292
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	152	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property			03	1874	
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					11017
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				2026	522309
105 Total (add line 104, columns (B), (D), and (E))					524335

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)
93a	Program fees received from clients and insurance companies for
93A	counseling services in the treatment of substance abuse
101	Income from special events for counseling services in the treatment
101	of substance abuse

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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

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

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

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

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, 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.

Signature of officer: KENNETH POWERS, EXECUTIVE DIRECTOR Date: Oct 27, 2005

Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Anstiss and CO PC Date: 10/27/2005 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: 21 George Street Lowell, MA 01852 Preparer's SSN or PTIN (See Gen. Inst. W): : EIN: : Phone no: () -

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No 1545-0047

2004

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
LOWELL HOUSE INC

Employer identification number
23 : 7110106

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
DIANNA COLONE ----- 555 MERRIMACK STEEET LOWELL MA 01854	COUNSELOR 40	82785		
ELLEN MARTIN ----- 555 MERRIMACK STREET LOWELL MA 01854	Controller 40	50041		
----- -----				
----- -----				
----- -----				
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) 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?	2a	✓
b Lending of money or other extension of credit?	2b	✓
c Furnishing of goods, services, or facilities?	2c	✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
e Transfer of any part of its income or assets?	2e	✓
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	✓
b Do you have a section 403(b) annuity plan for your employees?	3b	✓
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	✓
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	✓

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

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

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

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

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

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

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

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

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28).	1262539	1475068	1472628	1620416	5830651
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	463203	462644	441415	367019	1734281
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	12750	11250	17708	11565	53273
19 Net income from unrelated business activities not included in line 18.					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22.	1738492	1948962	1931751	1999000	7618205
24 Line 23 minus line 17.	1275289	1486318	1490336	1631981	5883924
25 Enter 1% of line 23.	17385	19490	19318	19990	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. . . . ▶	26a	117678
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	0
c Total support for section 509(a)(1) test. Enter line 24, column (e). ▶	26c	5883924
d Add Amounts from column (e) for lines 18 <u>53273</u> 19 <u>0</u> 22 _____ 26b <u>0</u> ▶	26d	53273
e Public support (line 26c minus line 26d total) ▶	26e	5830651
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶	26f	99.0946 %

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

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

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

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

c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶	27c	
d Add Line 27a total, _____ and line 27b total ▶	27d	
e Public support (line 27c total minus line 27d total). ▶	27e	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e). . . ▶ 27f _____		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶	27h	%

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)

		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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
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	} 41	
	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				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		✓	
b Paid staff or management (Include compensation in expenses reported on lines c through h).		✓	
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body.			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h).			

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

Form **4562**

**Depreciation and Amortization
(Including Information on Listed Property)**

OMB No 1545-0172

2004

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No **67**

Name(s) shown on return
LOWELL HOUSE INC

Business or activity to which this form relates
Form 990 Page 2

Identifying number
23-7110106

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see page 3 of the instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	33051
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	33051
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 include questions about miles driven and personal use.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions)

Table with 2 columns: Yes, No. Rows 37-41 include questions about written policies and requirements for qualified automobile demonstration use.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

Return: 990

OTHER EXPENSES

Statement: 1

Page 1 of 1

DESCRIPTION	OTHER EXPENSES	OTHER EXPENSES (PROGRAM)	OTHER EXPENSES (MANAGEMENT)	OTHER EXPENSES (FUNDRAISING)
MEALS	52125	52125		
SUBCONTRACTED DIRECT CARE	412597	412597		
PROGRAM SUPPORT	57498	28806	28692	
OTHER	101		101	
INSURANCE	2536		2536	

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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Statement: 2

Program Service Accomplishments

Page 1 of 7

Grants:

Expenses: 317351

Description:

THE OUTPATIENT COUNSELING PROGRAM OFFERS REHAB TREATMENT TO INDIVIDUALS AND THEIR FAMILIES EXPERIENCING THE EFFECTS OF ABUSE FROM GAMBLING ALCOHOL AND DRUGS IT ALSO PROVIDES COURT MANDATED COUNSELING TO SECOND TIME DUI OFFENDERS

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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Statement: 2

Program Service Accomplishments

Page 2 of 7

Grants:

Expenses: 264333

Description:

THE RECOVERY HOME PROGRAM IS A RESIDENTIAL TREATMENT PROGRAM FOR MALES AND FEMALES SUFFERING FROM ALCOHOL AND DRUG ADDICTION

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

Return: 990

Statement: 2

Program Service Accomplishments

Page 3 of 7

Grants:

Expenses: 328091

Description:

THE GLENICE SHEEHAN PROGRAM PROVIDES TRANSITIONAL AND LONG TERM TREATMENT FOR WOMEN WHO ARE CHRONIC SUBSTANCE ABUSERS THIS TREATMENT IS LOCATED ON THE GROUNDS OF THE TEWKSBURY STATE HOSPITAL

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

Return: 990

Statement: 2

Program Service Accomplishments

Page 4 of 7

Grants:

Expenses: 284607

Description:

THE GREATER LOWELL AIDS CONSORTIUM PROGRAM PROMOTES GREATER AWARENESS AND UNDERSTANDING OF HIV/AIDS THIS PROGRAM PROVIDES ACCESS TO A CONTINUUM OF QUALITY HEALTH CARE SERVICES TO ALL PEOPLE INFECTED OR AT RISK OF HIV

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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Statement: 2

Program Service Accomplishments

Page 5 of 7

Grants:

Expenses: 109161

Description:

DRIVER ALCOHOL EDUCATION

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

Return: 990

Statement: 2

Program Service Accomplishments

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Grants:

Expenses: 116516

Description:

INSTITUTIONAL SUBSTANCE ABUSE

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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Statement: 2

Program Service Accomplishments

Page 7 of 7

Grants:

Expenses: 76059

Description:

SUPPORTIVE HOUSING

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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OTHER LIABILITIES

Statement: 3

Page 1 of 1

DESCRIPTION	Beginning Of Year	End Of Year
Accrued Payroll	42933	40629
Accrued Expenses	10275	10922
Accrued Compensation Absences	40753	48330

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

Return: 990

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Statement: 4

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Name Title: Address: Address:	Kenneth Powers EXECUTIVE DIRECTOR 80 7th Avenue Lowell MA 01854	Hours/ week 40	Compensation 82125	Contributions to Benefit Plans	Expense Account
Name Title: Address:	Christine Cole PRESIDENT 919 Andover St Lowell MA 01852	Hours/ week 5	Compensation 0	Contributions to Benefit Plans	Expense Account
Name Title: Address:	Brian Leahey VICE PRESIDENT 197 Burnham Road Lowell MA 01852	Hours/ week 5	Compensation 0	Contributions to Benefit Plans	Expense Account
Name Title: Address:	Ray Riddick TREASURER 22 Blakes Hill Road Westford MA 01886	Hours/ week 5	Compensation 0	Contributions to Benefit Plans	Expense Account
Name Title: Address:	Ted Flanagan Clerk 3 Derringer Rd Chelmsford MA 01824	Hours/ week 5	Compensation 0	Contributions to Benefit Plans	Expense Account
Name Title: Address:	Deb Chausse DIRECTOR 10 Dayton Street Lowell MA 01852	Hours/ week 1	Compensation 0	Contributions to Benefit Plans	Expense Account

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Statement: 4

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Name	Ron Lafond	Hours/ week	1	Compensation	0	Contributions to Benefit Plans	Expense Account
Title:	DIRECTOR						
Address:	59 Mill Street 102 Dracut MA 01826						
Name	Charley Murphy	Hours/ week	1	Compensation	0	Contributions to Benefit Plans	Expense Account
Title:	DIRECTOR						
Address:	50 Burlington Mall Road Burlington MA 01804						
Name	Dave J Reedy	Hours/ week	1	Compensation	0	Contributions to Benefit Plans	Expense Account
Title:	DIRECTOR						
Address:	119 Pacella Drive Dedham MA 02026						
Name	Sandra Wilson	Hours/ week	1	Compensation	0	Contributions to Benefit Plans	Expense Account
Title:	DIRECTOR						
Address:	4 Manor Circle Chelmsford MA 01824						
Name	Don Wallace	Hours/ week	1	Compensation	0	Contributions to Benefit Plans	Expense Account
Title:	DIRECTOR						
Address:	137 High Street 409e Lowell MA 01852						
Name		Hours/ week		Compensation		Contributions to Benefit Plans	Expense Account
Title:							
Address:							

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

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Statement: 5

Special Events Schedule

Page 1 of 1

Event	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income
GOLF TOURNAMENT	17475		17475	6458	11017

Attention: This page was created using data from an Electronically-Filed return.

Organization Name: LOWELL HOUSE INC

EIN: 23-7110106

Return: 990

SCHEDULE A SELF-DEALING COMPENSATION

Statement: 6

Page 1 of 1

SEE 990/990EZ