

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)

2004

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 6/01/04, and ending 5/31/05

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C Name of organization SOUTHWEST MICHIGAN SYMPHONY ORCHESTRA ASSOCIATION, INC.</p> <p>Number and street (or P O box if mail is not delivered to street address) Room/suite 513 SHIP STREET</p> <p>City or town, state or country, and ZIP + 4 SAINT JOSEPH MI 49085</p>	<p>D Employer identification no. 38-6090138</p> <p>E Telephone number 269-982-4030</p> <p>F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)</p>
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▶ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: ▶ WWW.SMSO.ORG

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

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 589,121

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," att a list See instr)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶

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

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

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	184,529	
b	Indirect public support	1b		
c	Government contributions (grants)	1c	33,425	
d	Total (add lines 1a through 1c) (cash \$ <u>172,771</u> noncash \$ <u>45,183</u>)	1d		217,954
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		271,571
3	Membership dues and assessments	3		1,255
4	Interest on savings and temporary cash investments	4		4,347
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 ▶ <u>SEE STATEMENT 1</u>)	7		-874
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less: cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
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	91,283	
b	Less: direct expenses other than fundraising expenses	9b	57,082	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		34,201
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		3,585
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		532,039
13	Program services (from line 44, column (B))	13		288,190
14	Management and general (from line 44, column (C))	14		156,622
15	Fundraising (from line 44, column (D))	15		49,181
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17		493,993
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		38,046
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		111,982
20	Other changes in net assets or fund balances (attach explanation) <u>SEE STATEMENT 2</u>	20		7,414
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		157,442

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Part II Statement of

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations

Functional Expenses

and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc., 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc (attach schedule), 43 Other expenses not covered above (itemize): a, b SEE STATEMENT 3, c, d, e, 44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15

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 [X] 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.)

Table with 2 columns: Description, Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others). Row a: COMMUNITY CONCERTS AND YOUTH MUSIC EDUCATION (Grants and allocations \$ 288,190). Row b: (Grants and allocations \$). Row c: (Grants and allocations \$). Row d: (Grants and allocations \$). Row e: Other program services (attach schedule) (Grants and allocations \$)

f Total of Program Service Expenses (should equal line 44, column (B), Program services) 288,190

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

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
A s s e t s	45 Cash-non-interest-bearing	42,263	45	35,233
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	9,750		
	b Less: allowance for doubtful accounts		47c	9,750
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments-securities SEE STATEMENT 4 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	149,626	54	117,386
	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	11,707		
	b Less: accumulated depreciation (attach schedule)		57c	3,780
	57b	7,927		
	58 Other assets (describe SEE STATEMENT 5)	5,113	58	6,952
	59 Total assets (add lines 45 through 58) (must equal line 74)	222,923	59	173,101
L i a b i l i t i e s	60 Accounts payable and accrued expenses	8,618	60	8,547
	61 Grants payable		61	
	62 Deferred revenue	52,323	62	4,585
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe SEE STATEMENT 6)	50,000	65	2,527
	66 Total liabilities (add lines 60 through 65)	110,941	66	15,659
N F e u n d A s s e t s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	30,235	67	78,342
	68 Temporarily restricted	11,427	68	6,454
	69 Permanently restricted	70,320	69	72,646
	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)	111,982	73	157,442
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	222,923	74	173,101

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		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?		
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 <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions		
b	Did the organization file Form 1120-POL for this year?		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?	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.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		N/A
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		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.		N/A
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?		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?		N/A
86a	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
87a	501(c)(12) orgs Enter: a Gross income from members or shareholders		87a
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		87b
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
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) 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		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0</u>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0</u>		
90a	List the states with which a copy of this return is filed <u>MI</u>		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		21
91	The books are in care of <u>SUE RUE</u> Telephone no <u>49085</u> Located at <u>SAINT JOSEPH, MI</u> ZIP + 4 <u>49085</u>		
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 <u>92</u>		

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 sec 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 CONCERT ADMISSIONS					167,223
b YOUTH ORCHESTRA REGISTRATIONS					10,243
c PROGRAM ADVERTISING					29,832
d CONCERT SPONSORSHIP					37,000
e GAMEBOARD SALES					27,273
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					1,255
95 Interest on savings and temporary cash investments			14	4,347	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income				-874	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					34,201
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b MISCELLANEOUS			1	3,585	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		7,058	307,027
105 Total (add line 104, columns (B), (D), and (E))					314,085

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).
▼	SEE STATEMENT 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

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

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

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

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: *Dean J. McJames* Date: 9 Feb 2006

Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature: *Joanna PA* Date: 2/1/06 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: BARNES & ROSS, CPA'S, PC
500 RENAISSANCE DRIVE, SUITE 104
ST. JOSEPH, MI 49085

Preparer's SSN or PTIN (See Gen Instr W): 00280278

EIN: 38-2779068 Phone no: 269-983-2851

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

Supplementary Information-(See separate instructions.)

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

Name of the organization SOUTHWEST MICHIGAN SYMPHONY ORCHESTRA ASSOCIATION, INC.	Employer identification number 38-6090138
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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 empl ben plans & deferred comp	(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
DELTA GROUP LLC SAINT JOSEPH, MI	CONSULTING	70,000
Total number of others receiving over \$50,000 for professional services ▶		0

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

Schedule A (Form 990 or 990-EZ) 2004

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

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation...; 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts...; 3a. Do you make grants for scholarships, fellowships, student loans, etc.?; 3b. Do you have a section 403(b) annuity plan for your employees?; 4a. Did you maintain any separate account for participating donors...; 4b. Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

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.
6. A school.
7. A hospital or a cooperative hospital service organization.
8. A Federal, state, or local government or governmental unit.
9. A medical research organization operated in conjunction with a hospital.
10. An organization operated for the benefit of a college or university owned or operated by a governmental unit.
11a. An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11b. A community trust.
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...
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).

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

Table with 2 columns: (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)	207,557	157,157	196,456	168,048	729,218
16 Membership fees received	1,475	1,025	1,010	1,040	4,550
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	257,542	200,030	290,765	220,056	968,393
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	5,034	4,478	4,532	1,050	15,094
19 Net income from unrelated business activities not included in line 18				282	282
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	471,608	362,690	492,763	390,476	1,717,537
24 Line 23 minus line 17	214,066	162,660	201,998	170,420	749,144
25 Enter 1% of line 23	4,716	3,627	4,928	3,905	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 14,983
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 108,168
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 749,144
d Add: Amounts from column (e) for lines:	18 15,094	19 282			
22 _____	26b 108,168				
e Public support (line 26c minus line 26d total)					26d 123,544
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26e 625,600
					26f 83.5086%
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					N/A
(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					N/A
(2003) _____ (2002) _____ (2001) _____ (2000) _____					
c Add Amounts from column (e) for lines:	15 _____	16 _____			
17 _____	20 _____	21 _____			
d Add: Line 27a total _____ and line 27b total _____					27c _____
e Public support (line 27c total minus line 27d total)					27d _____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27e _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27f _____
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27g _____ %
					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)

		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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	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?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	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?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) N/A

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
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-		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is-		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000	41	
\$225,000 plus 5% of the excess over \$1,500,000		
\$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:

- 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.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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 page 11 of the 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.

Summary table with columns Yes and No, and rows for 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c.

Main table with columns (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, and (d) Description of transfers, transactions, and sharing arrangements.

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 (with X checked in No)

b If "Yes," complete the following schedule:

Table with columns (a) Name of organization, (b) Type of organization, and (c) Description of relationship.

Federal Statements**Statement 1 - Form 990, Part I, Line 7 - Other Investment Income**

<u>Description</u>	<u>Amount</u>
REALIZED LOSS ON SALE OF INVESTMENTS	\$ <u>-874</u>
TOTAL	\$ <u><u>-874</u></u>

Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
NET UNREALIZED GAINS ON INVESTMENTS	\$ <u>7,414</u>
TOTAL	\$ <u><u>7,414</u></u>

Federal Statements

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

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
HOME TOUR				
MISCELLANEOUS	1,925			1,925
AUCTION				
MISCELLANEOUS AUCTION EXPENSE	27,745			27,745
EXPENSES				
TRANSPORTATION	18,871	18,871		
CONDUCTOR EXPENSES	2,295	2,295		
CONTRACT LABOR	105,547	105,547		
MUSIC	10,477	10,477		
ADVERTISING	4,250	4,250		
CARTAGE AND BOWING	3,900	3,900		
OFFICE SUPPLIES	5,560		5,560	
SCHOLARSHIPS	2,450	2,450		
GRANT APPLICATION FEES	668			668
INSURANCE	7,623		7,623	
PROFESSIONAL DEVELOPMENT	1,000		1,000	
DUES AND SUBSCRIPTIONS	559		559	
BANK AND CREDIT CARD CHARGES	5,163		5,163	
CONSULTING	70,000		70,000	
MISCELLANEOUS EXPENSES	5,725		3,199	2,526
MISCELLANEOUS FUNDRAISING				
TOTAL	<u>\$ 273,758</u>	<u>\$ 147,790</u>	<u>\$ 93,104</u>	<u>\$ 32,864</u>

Federal Statements

Statement 4 - Form 990, Part IV, Line 54 - Investments in Securities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
CORPORATE STOCK			
FIFTH THIRD INVESMENT ACCOUNT	133,809		MARKET
BERRIEN COMMUNITY FOUNDATION	15,817	117,386	MARKET
	<u>149,626</u>	<u>117,386</u>	

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
PREPAID INSURANCE	\$ 5,113	\$ 6,952
TOTAL	\$ <u>5,113</u>	\$ <u>6,952</u>

Statement 6 - Form 990, Part IV, Line 65 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
LINE OF CREDIT	\$ 50,000	\$
PAYROLL TAXES PAYABLE		2,527
TOTAL	\$ <u>50,000</u>	\$ <u>2,527</u>

Federal Statements**Statement 7 - Form 990, Part IV-A - Other Revenue Included on Financial Statements**

<u>Description</u>	<u>Amount</u>
COST OF SPECIAL EVENTS	\$ 57,082
TOTAL	\$ <u>57,082</u>

Statement 8 - Form 990, Part IV-B - Other Expenses Included on Financial Statements

<u>Description</u>	<u>Amount</u>
COST OF SPECIAL EVENTS	\$ 57,082
TOTAL	\$ <u>57,082</u>

Federal Statements

Statement 9 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name	City, State, Zip	Address	Title	Average Hours	Compensation	Benefits	Expenses
FREDDIE BADT	ST. JOSEPH MI 49085	2765 LAKE PINES PATH	TRUSTEE		0	0	0
DAVE BAILEY	STEVENSVILLE MI 49127	1565 ALEX PATH	VP FINANCE		0	0	0
BETTE BOOTHBY	ST. JOSEPH MI 49085	405 NORTH STREET	TRUSTEE		0	0	0
SUSAN CHRISTIAN	ST. JOSEPH MI 49085	3511 WYNDWICKE DR.	TRUSTEE		0	0	0
BLAIR CLARK	ST. JOSEPH MI 49085	263 RIDGEWAY	TREASURER		0	0	0
MIKE DAMSCHRODER	ST. JOSEPH MI 49085	3445 WYNDWICKE DR	TRUSTEE		0	0	0
LEON T. DELORME	ST. JOSEPH MI 49085	4105 LANDINGS LANE	VP OPERATION		0	0	0
SHARON DUDGEON	BERRIEN SPRINGS MI 49104	WAUS	TRUSTEE		0	0	0
MARC FLORIAN	STEVENSVILLE MI 49127	3692 N LAKE PATH	VP ADMINISTR		0	0	0
BARBARA GLOBENSKY	ST. JOSEPH MI 49085	1315 LAKE BLVD	PRESIDENT		0	0	0
ESTHER HAHNE	ST. JOSEPH MI 49085	2515 S. STATE STREET	TRUSTEE		0	0	0
BETSY HAMMOND	ST. JOSEPH MI 49085	3390 MIDDLEBROOK RD	SECRETARY		0	0	0
RAE HOLMAN	BERRIEN SPRINGS MI 49103	4676 KIMBER LANE	TRUSTEE		0	0	0
ROSEMARY HULL	ST. JOSEPH MI 49085	PO BOX 752	TRUSTEE		0	0	0
HARVEY JOHNSON	ST. JOSEPH MI 49085	1233 RIVERWOOD TERRACE	VP EDUCATION		0	0	0
JULIE KELLER	ST. JOSEPH MI 49085	104 N PIER	TRUSTEE		0	0	0
GREG LADEWSKI	BENTON HARBOR MI 49022	280 1/2 HIGHMAN PARK	TRUSTEE		0	0	0
DR. RAYMOND BECK	BRIDGMAN MI 49106	10059 WEKO DR	TRUSTEE		0	0	0
GRETCHEN ROCK	BRIDGMAN MI 49106	10063 WEKO DR	VP MARKETING		0	0	0

Federal Statements

Statement 9 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees
(continued)

Name	City, State, Zip	Address	Title	Average Hours	Compensation	Benefits	Expenses
JOHN A SCHRAM	ST. JOSEPH MI 49085	410 COURT STREET	TRUSTEE		0	0	0
FRANCES SHUCK-LAUGHLIN	ST. JOSEPH MI 49085	2520 BRITOL TERRACE	TRUSTEE		0	0	0
ROBERT VODNOY	PORTER IN 46304	115 PHEASANT RUN	TRUSTEE		0	0	0
MYRON WARSHAW	UNION PIER MI 49129	PO BOX 656	TRUSTEE		0	0	0
JANE WESTERBEKE	STEVENSVILLE MI 49127	1521 N RIVIERA DR	TRUSTEE		0	0	0
ANDREA WILSON	ST. JOSEPH MI 49085	1009 LIONS PARK DRIVE	TRUSTEE		0	0	0
MARK ZIELKE	ST. JOSEPH MI 49085	2721 HIGHLAND COURT	TRUSTEE		0	0	0
CAROL CLARK	ST. JOSEPH MI 49085	2340 FOREST HILLS LANE	TRUSTEE		0	0	0

Statement 10 - Form 990, Part VIII - Relationship of Activities

<u>Line No.</u>	<u>Description</u>
93A	PROVIDED SYMPHONY PRODUCTIONS AND YOUTH EDUCATION
93B	PROVIDED SYMPHONY PRODUCTIONS AND YOUTH EDUCATION
93C	PROVIDED SYMPHONY PRODUCTIONS AND YOUTH EDUCATION
93D	PROVIDED SYMPHONY PRODUCTIONS AND YOUTH EDUCATION
94	PROVIDED SYMPHONY PRODUCTIONS AND YOUTH EDUCATION
101	FUNDS USED TO PROVIDE TOP ARTISTS AND EDUCATIONAL PROGRAMS

Statement 11 - Schedule A, Part III, Line 3a - Explanation of Grant / Loan Qualifications

SCHOLARSHIPS ARE PROVIDED TO UNDERPRIVILEGED CHILDREN WHO HAVE ARE ATTENDING SUMMER MUSIC CAMPS AND WOULD NOT OTHERWISE BE ABLE TO ATTEND.

Depreciation and Amortization

OMB No 1545-0172

Form **4562**

(Including Information on Listed Property)

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 **SOUTHWEST MICHIGAN SYMPHONY ORCHESTRA ASSOCIATION, INC.** Identifying number **38-6090138**

Business or activity to which this form relates
INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount See 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	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
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 prop (other than listed prop) placed in service during the tax year (see pg 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	872

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	0
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	
			27 5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 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	872
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2004)

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? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) 26 Property used more than 50% in a qualified business use (see page 8 of the instructions) 27 Property used 50% or less in a qualified business use (see page 8 of the instructions) 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

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.

30 Total business/investment miles driven during the year (do not include commuting miles-See page 2 of the instructions) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for 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).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions) 43 Amortization of costs that began before your 2004 tax year 44 Total. Add amounts in column (f) See page 12 of the instructions for where to report

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

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

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

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

Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization SOUTHWEST MICHIGAN SYMPHONY ORCHESTRA ASSOCIATION, INC.	Employer identification number 38-6090138
	Number, street, and room or suite no. If a P.O. box, see instructions. 513 SHIP STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ST. JOSEPH MI 49085	

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

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

● The books are in the care of ▶

Telephone No. ▶ FAX No. ▶

● If the organization does **not** have an office or place of business in the United States, check this box

● If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until **1/17/06** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year _____ or
▶ tax year beginning **6/01/04** , and ending **5/31/05** .

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

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

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

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

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time-Must File Original and One Copy.

Table with 3 columns: Type or print, Name of Exempt Organization, Employer identification number. Rows include: SOUTHWEST MICHIGAN SYMPHONY ORCHESTRA ASSOCIATION, INC., 513 SHIP STREET, ST. JOSEPH MI 49085, 38-6090138.

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

Grid of checkboxes for Form 990, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (sec. 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041-A, Form 4720, Form 5227, Form 6069, Form 8870.

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

The books are in the care of Telephone No FAX No. If the organization does not have an office or place of business in the United States, check this box. If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN).

4 I request an additional 3-month extension of time until 4/17/06. 5 For calendar year, or other tax year beginning 6/01/04, and ending 5/31/05. 6 If this tax year is for less than 12 months, check reason. 7 State in detail why you need the extension: INFORMATION NOT AVAILABLE TO COMPLETE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. 8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. 8c Balance Due. Subtract line 8b from line 8a.

Signature and Verification

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

Signature Title Date

Notice to Applicant-To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period
We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested
Other

By Date

Director Date Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Table with 2 columns: Type or print, Name, Number and street, City or town, province or state, and country. Rows include: BARNES & ROSS, CPA'S, PC, 500 RENAISSANCE DRIVE, SUITE 104, ST. JOSEPH MI 49085.