

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2005

Open to Public Inspection

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

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

A For the 2005 calendar year, or tax year beginning Jul 1, 2005, and ending Jun 30, 2006

B Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use  
IRS label  
or print  
or type.  
See  
specific  
instruc-  
tions.

C Name of organization

Steel City Veterans of WWII, Inc.

Number and street (or P O box if mail is not delivered to street addr) Room/suite

1965 Abbott Road

City, town or country

Buffalo

State ZIP code + 4

NY 14218

D Employer Identification Number

16-6094062

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

I Group Exemption Number 0925

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

G Web site: N/A

J Organization type (check only one)

☒ 501(c) 19 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 409,542.

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

1 Contributions, gifts, grants, and similar amounts received

a Direct public support

b Indirect public support

c Government contributions (grants)

d Total (add lines 1a through 1c) (cash \$ noncash \$)

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

3 Membership dues and assessments

4 Interest on savings and temporary cash investments

5 Dividends and interest from securities

6a Gross rents

b Less: rental expenses

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

7 Other investment income (describe)

8a Gross amount from sales of assets other than inventory

b Less: cost or other basis and sales expenses

c Gain or (loss) (attach schedule)

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

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☒

a Gross revenue (not including \$ 0. of contributions reported on line 1a)

b Less: direct expenses other than fundraising expenses

c Net income or (loss) from special events (subtract line 9b from line 9a)

10a Gross sales of inventory, less returns and allowances

b Less: cost of goods sold

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

Other revenue (from Part VII, line 103)

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

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

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

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

16 Payments to affiliates (attach schedule)

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

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

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

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

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form 990 (2005)

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25	0.		
26	Other salaries and wages	26	38,592.		
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31	750.		
32	Legal fees	32	875.		
33	Supplies	33	7,814.		
34	Telephone	34	717.		
35	Postage and shipping	35	358.		
36	Occupancy	36	33,504.		
37	Equipment rental and maintenance	37	16,167.		
38	Printing and publications	38	40.		
39	Travel	39			
40	Conferences, conventions, and meetings	40	86,114.		
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	24,478.		
43	Other expenses not covered above (itemize):				
a	Advertising	43a	930.		
b	Bank Fees	43b	1,994.		
c	Charitable Contributions	43c	19,373.		
d	Waste Disposal	43d	175.		
e	Dues	43e	20,636.		
f	Insurance Expense	43f	18,146.		
g	See Other Expenses Stmt	43g	21,875.		
44	Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	292,538.		

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 \$ \_\_\_\_\_

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Form 990 (2005)

**Part III** **Statement of Program Service Accomplishments**

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.

What is the organization's primary exempt purpose? <b>Veteran Community Service</b> 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.)	<b>Program Service Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)
<b>a</b> <u>Various patriotic activities in Western New York, including, but not limited to, civic parades, flag ceremonies and other community involvement. Also funds various veteran related charities.</u> (Grants and allocations \$ 0. ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>b</b> _____ (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>c</b> _____ (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>d</b> _____ (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>e</b> Other program services (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) <span style="float: right;">▶</span>	

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**Part IV Balance Sheets** (See Instructions)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	<b>45</b> Cash – non-interest-bearing	35,852.	<b>45</b>	21,335.
	<b>46</b> Savings and temporary cash investments	77,948.	<b>46</b>	
	<b>47a</b> Accounts receivable	<b>47a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>47b</b>	<b>47c</b>	
	<b>48a</b> Pledges receivable	<b>48a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>48b</b>	<b>48c</b>	
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes & loans receivable (attach sch)	<b>51a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>51b</b>	<b>51c</b>	
	<b>52</b> Inventories for sale or use	6,000.	<b>52</b>	6,000.
	<b>53</b> Prepaid expenses and deferred charges		<b>53</b>	
	<b>54</b> Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	<b>54</b>	
	<b>55a</b> Investments – land, buildings, & equipment: basis	<b>55a</b>		
	<b>b</b> Less: accumulated depreciation (attach schedule)	<b>55b</b>	<b>55c</b>	
<b>56</b> Investments – other (attach schedule)		<b>56</b>		
<b>57a</b> Land, buildings, and equipment: basis	<b>57a</b> 214,120.			
<b>b</b> Less: accumulated depreciation (attach schedule) L-57 Stmt	<b>57b</b> 116,852.	121,746.	<b>57c</b>	97,268.
<b>58</b> Other assets (describe ▶ )		<b>58</b>		
<b>59</b> Total assets (must equal line 74) Add lines 45 through 58		241,546.	<b>59</b>	124,603.
<b>LIABILITIES</b>	<b>60</b> Accounts payable and accrued expenses	883.	<b>60</b>	0.
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64b</b>	
	<b>65</b> Other liabilities (describe ▶ )		<b>65</b>	
	<b>66</b> Total liabilities. Add lines 60 through 65		883.	<b>66</b>
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted		<b>67</b>	
	<b>68</b> Temporarily restricted		<b>68</b>	
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	<b>70</b> Capital stock, trust principal, or current funds	240,663.	<b>70</b>	124,603.
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
<b>73</b> 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)	240,663.	<b>73</b>	124,603.	
<b>74</b> Total liabilities and net assets/fund balances. Add lines 66 and 73	241,546.	<b>74</b>	124,603.	

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions.)**a** Total revenue, gains, and other support per audited financial statements**b** Amounts included on line **a** but not on Part I, line 12:

1 Net unrealized gains on investments

2 Donated services and use of facilities

3 Recoveries of prior year grants

4 Other (specify): \_\_\_\_\_

Add lines **b1** through **b4****c** Subtract line **b** from line **a****d** Amounts included on Part I, line 12, but not on line **a**:

1 Investment expenses not included on Part I, line 6b

2 Other (specify): \_\_\_\_\_

Add lines **d1** and **d2****e** Total revenue (Part I, line 12). Add lines **c** and **d****Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return****a** Total expenses and losses per audited financial statements**b** Amounts included on line **a** but not on Part I, line 17:

1 Donated services and use of facilities

2 Prior year adjustments reported on Part I, line 20

3 Losses reported on Part I, line 20

4 Other (specify): \_\_\_\_\_

Add lines **b1** through **b4****c** Subtract line **b** from line **a****d** Amounts included on Part I, line 17, but not on line **a**:

1 Investment expenses not included on Part I, line 6b



2 Other (specify): \_\_\_\_\_



Add lines **d1** and **d2****e** Total expenses (Part I, line 17). Add lines **c** and **d****Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)



(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
Marco LePore 3590 Grafton Blasdell, NY 14219	First Vice Comm. 2	0.	0.	0.
Bernard Romanowski 19 Goodrich Road Lackawanna, NY 14218	Commander 2	0.	0.	0.
Daniel Tenerowicz 163 Victory Avenue Lackawanna, NY 14218	Finance Officer 2	0.	0.	0.
Daniel Kozub 1317 Electric Avenue Lackawanna, NY 14218	Vice Commander 2	0.	0.	0.
Frank Bogacz 5244 Lake Avenue Orchard Park, NY 14127	Director 2	0.	0.	0.
See List of Officers, Etc. Statement				

Yes	No
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	[REDACTED]	[REDACTED]
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75b		X
		

75c		X
		



		
75d		X

**Other**  
(ed below)  
umn See

**(E) Expense**  
**ount and other**  
**allowances**



**Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

<b>Part VI</b>	<b>Other Information</b> (See the instructions )	<b>Yes</b>	<b>No</b>
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76		X
77		X

78a		X
78b		

79		X
----	--	---

80 a		X
		

81 b		X
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and check whether it is ☐ exempt or ☐ nonexempt

81 a. 0.

81 b		X
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**Part VI Other Information** (continued)

	Yes	No
<b>82 a</b> 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>b</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)		
<b>82 b</b>		
<b>83 a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	NA	
<b>84 a</b> Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>84 b</b>		
<b>85 501(c)(4), (5), or (6) organizations a</b> Were substantially all dues nondeductible by members?		
<b>b</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		
<b>c</b> Dues, assessments, and similar amounts from members		
<b>85 c</b>		
<b>d</b> Section 162(e) lobbying and political expenditures		
<b>85 d</b>		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
<b>85 e</b>		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)		
<b>85 f</b>		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
<b>85 g</b>		
<b>h</b> 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?		
<b>85 h</b>		
<b>86 501(c)(7) organizations Enter:</b> <b>a</b> Initiation fees and capital contributions included on line 12		
<b>86 a</b>		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities		
<b>86 b</b>		
<b>87 501(c)(12) organizations Enter:</b> <b>a</b> Gross income from members or shareholders		
<b>87 a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>87 b</b>		
<b>88</b> 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
<b>89 a 501(c)(3) organizations Enter:</b> Amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
<b>b 501(c)(3) and 501(c)(4) organizations.</b> 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		
<b>89 b</b>		
<b>c</b> Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Enter: Amount of tax on line 89c, above, reimbursed by the organization		
<b>90 a</b> List the states with which a copy of this return is filed ▶ <u>None</u>		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)		12
<b>91 a</b> The books are in care of ▶ <u>Daniel Tenerowicz</u> Telephone number ▶ <u>(716) 825-3733</u> Located at ▶ <u>1965 Abbott Road, Buffalo, NY</u> ZIP + 4 ▶ <u>14218</u>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country ▶		
<b>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041</b> – Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>92</u>		

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Form 990 (2005)

**Part VII Analysis of Income-Producing Activities** (See 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 _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					23,450.
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					40,286.
102 Gross profit or (loss) from sales of inventory					92,556.
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					156,292.
105 Total (add line 104, columns (B), (D), and (E))					156,292.

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 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).
94	The corporation is an organization described in IRC Sec. 501(c)(19)
101	and it operates a bar and restaurant for the social and recreational
102	purposes of it's members. Proceeds from all activities are used to

See Relationship of Activities to the Accomplishment of Exempt Purposes Statement

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

N/A

(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 the instructions.)

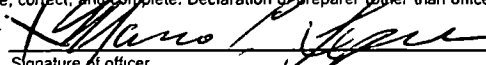
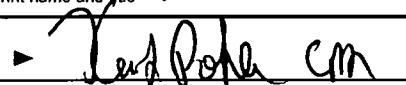
a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .

☐ 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  Mario C. Lepore (Finance Officer)	Finance officer Date 10/15/10
Paid Preparer's Use Only	Preparer's signature  Kevin L. Pohle, CPA, PLLC	Date 10/07/10
	Firm's name (or yours if self-employed), address, and ZIP + 4 5820 Main Street, Suites 316-317 Williamsville NY 14221	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN (See General Instruction W) 600003553
	EIN 20-3307822	Phone no (716) 565-0565



Form 990, Page 2, Part II, Line 43

**Other Expenses Stmt**

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Other expenses not covered above (itemize):				
<u>Licenses and Fees</u>	<u>1,096.</u>			
<u>Payroll Service Fees</u>	<u>1,942.</u>			
<u>Cleaning Expense</u>	<u>3,066.</u>			
<u>Office Expenses</u>	<u>1,102.</u>			
<u>Payroll Taxes</u>	<u>11,059.</u>			
<u>Property Taxes</u>	<u>3,610.</u>			
Total	<u><u>21,875.</u></u>			

Form 990, Page 5, Part V-A

**List of Officers, Etc. Statement**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
<u>Edward Sabuda</u>				
<u>51 Orchard Place</u>	<u>Director</u>			
<u>Lackawanna, NY 14218</u>	<u>2</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>Daniel Radwanski</u>				
<u>72 Della Drive</u>	<u>Director</u>			
<u>Lackawanna, NY 14218</u>	<u>2</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>John Hodynski</u>				
<u>45 Norfred</u>	<u>Director</u>			
<u>Lackawanna, NY 14218</u>	<u>2</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>Daniel Pokigo</u>				
<u>3218 South Alfred Street</u>	<u>Director</u>			
<u>Blasdell, NY 14219</u>	<u>2</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
<u>Edwin Duma</u>				
<u>34 St. Jude Drive</u>	<u>Director</u>			
<u>Lackawanna NY 14218</u>	<u>2</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

Form 990, Page 8, Part VIII

**Relationship of Activities to the Accomplishment of Exempt Purposes Statement**

Line Number ▼	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).
	<u>maintain the facilities and are also set aside for the future benefit</u> <u>of it's members.</u>

Form 990, Page 1, Part I, Line 9

**Special Events and Activities Statement**

List of Three Largest Events and Type and Number of Others	Gross Receipts	Less Contributions	Gross Revenue	Less Direct Expenses	Net Income (Loss)
Bell Jar Receipts	81,127.	0.	81,127.	58,794.	22,333.
Bingo Receipts	73,576.	0.	73,576.	55,623.	17,953.
Total	<u>154,703.</u>	<u>0.</u>	<u>154,703.</u>	<u>114,417.</u>	<u>40,286.</u>

Form 990, Page 1, Part I, Line 10

**Gross Sales of Inventory Statement**

Description	Gross Sales Less: Returns and Allowances	Less: Cost of Goods Sold	Gross Profit (Loss)
Bar and Restaurant Sales	231,389.	138,833.	92,556.
Total	<u>231,389.</u>	<u>138,833.</u>	<u>92,556.</u>

Form 990, Page 4, Part IV, Lines 57a &amp; 57b

**Land, Buildings and Equipment Statement**

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Land, Building and Additions	125,820.	82,768.	43,052.
Kitchen, Bar and Office Equipment	88,300.	34,084.	54,216.
Total	<u>214,120.</u>	<u>116,852.</u>	<u>97,268.</u>

**Supporting Statement of:**

Form 990 p 1/Line 20

Description	Amount
Accounting Error Realized in Current Year	20,186.
Total	<u>20,186.</u>

**Supporting Statement of:**

Form 990 p 4/Line 45, column (B)

Description	Amount
Checking Account - Bell Jar	14,588.
Checking Account - Bar Account	775.
Checking Account - Commander's Account	112.
Checking Account - Kitchen Account	163.
Checking Account - Men's Bingo	5,259.
Checking Account - Sales Tax	438.
Total	<u>21,335.</u>

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

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

OMB No 1545-0172

**2005**

Attachment  
Sequence No **67**

Name(s) shown on return

**Steel City Veterans of WWII, Inc.**

Identifying number

**16-6094062**

Business or activity to which this form relates

Form 990 / Form 990EZ

**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 the instructions for a higher limit for certain businesses	1	\$105,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$420,000.
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 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 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	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 2006. 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.)** (See instructions)

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property (other than listed property) placed in service during the tax year (see instrs)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	406.

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	24,072.
18	If you are electing 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 2005 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			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C — Assets Placed in Service During 2005 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 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 instructions	22	24,478.
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 the instructions for limits for passenger automobiles)**

<b>24a</b> Do you have evidence to support the business/investment use claimed?					<input type="checkbox"/> Yes	<input type="checkbox"/> No	<b>24b</b> If 'Yes,' is the evidence written?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
<b>25</b> Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).								<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:										
<b>27</b> Property used 50% or less in a qualified business use:										
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>		

**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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> 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 instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2005 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2005 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See instructions for where to report					<b>44</b>