

Form 990

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)

OMB No 1545-0047

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

Form header section A-M containing organization details: LIGONIER MINISTRIES, INC., 400 TECHNOLOGY PARK, LAKE MARY, FL 32746. Includes website WWW.LIGONIER.ORG and gross receipts of 11,598,317.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Main table with columns for Revenue, Expenses, and Net Assets. Rows 1-21 detailing contributions, program revenue, expenses, and net assets ending with a total revenue of 10,416,948 and net assets of 4,032,354.

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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 (attach schedule)				
	(cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	685,892.	448,933.	136,805.	100,154.
26	Other salaries and wages	2,379,674.	1,621,313.	227,269.	531,092.
27	Pension plan contributions	64,170.	42,994.	7,700.	13,476.
28	Other employee benefits				
29	Payroll taxes	236,273.	158,303.	28,353.	49,617.
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	136,850.	92,948.	39,260.	4,642.
34	Telephone	98,999.	74,071.	12,510.	12,418.
35	Postage and shipping	981,235.	416,978.	4,660.	559,597.
36	Occupancy	69,865.	44,441.	25,424.	
37	Equipment rental and maintenance	123,096.	97,310.	11,315.	14,471.
38	Printing and publications	483,653.	342,714.	216.	140,723.
39	Travel	35,980.		16,642.	19,338.
40	Conferences, conventions, and meetings				
41	Interest	74,548.	49,531.	16,918.	8,099.
42	Depreciation, depletion, etc (attach schedule)	315,549.	242,973.	31,555.	41,021.
43	Other expenses not covered above (itemize)				
a	_____				
b	_____				
c	_____				
d	_____				
e	SEE STATEMENT 4	4,543,145.	4,232,959.	166,706.	143,480.
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	10,228,929.	7,865,468.	725,333.	1,638,128.

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

What is the organization's primary exempt purpose? **SEE STATEMENT 5**

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	SEE STATEMENT 6				
		(Grants and allocations \$ _____)			7,865,468.
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)				7,865,468.

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	2,067,926.	45	1,393,780.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a 43,725.		
	b Less allowance for doubtful accounts	47b 1,000.	47c	42,725.
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use	358,966.	52	833,114.
	53 Prepaid expenses and deferred charges	258,030.	53	453,841.
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV	19,554.	54	
	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b	55c	
56 Investments - other SEE STATEMENT 7	56,696.	56	58,677.	
57 a Land, buildings, and equipment basis	57a 5,232,405.			
b Less accumulated depreciation	57b 2,487,187.	57c	2,745,218.	
58 Other assets (describe SEE STATEMENT 8)	19,950.	58	351,271.	
59 Total assets (add lines 45 through 58) (must equal line 74)	5,316,935.	59	5,878,626.	
Liabilities	60 Accounts payable and accrued expenses	525,481.	60	665,098.
	61 Grants payable		61	
	62 Deferred revenue	256,244.	62	315,715.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable STMT 9 STMT 10	1,057,684.	64b	865,459.
	65 Other liabilities (describe SEE STATEMENT 11)	1,831.	65	0.
66 Total liabilities (add lines 60 through 65)	1,841,240.	66	1,846,272.	
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	3,397,292.	67	3,974,781.
	68 Temporarily restricted	67,885.	68	47,573.
	69 Permanently restricted	10,518.	69	10,000.
	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)	3,475,695.	73	4,032,354.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	5,316,935.	74	5,878,626.	

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support per audited financial statements	a 11,598,317.	a Total expenses and losses per audited financial statements	a 11,410,298.
b Amounts included on line a but not on line 12, Form 990:		b Amounts included on line a but not on line 17, Form 990:	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify): \$		(4) Other (specify):	
Add amounts on lines (1) through (4)	b 0.	COGS \$ 1,181,369.	
c Line a minus line b	c 11,598,317.	Add amounts on lines (1) through (4)	b 1,181,369.
d Amounts included on line 12, Form 990 but not on line a:		c Line a minus line b	c 10,228,929.
(1) Investment expenses not included on line 6b, Form 990 \$		d Amounts included on line 17, Form 990 but not on line a:	
(2) Other (specify):		(1) Investment expenses not included on line 6b, Form 990 \$	
COGS \$ <1,181,369.>		(2) Other (specify):	
Add amounts on lines (1) and (2)	d <1,181,369.>	\$	
e Total revenue per line 12, Form 990 (line c plus line d)	e 10,416,948.	Add amounts on lines (1) and (2)	d 0.
		e Total expenses per line 17, Form 990 (line c plus line d)	e 10,228,929.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DR. ROBERT C. SPROUL	MINISTER/CHAIR			
LAKE MARY, FL	40	213,249.	5,400.	56,077.*
TIMOTHY DICK	PRESIDENT/CEO/CFO			
LAKE MARY, FL	40	230,098.	6,150.	0.
STEPHEN H LEVEE	DIRECTOR			
MANDEVILLE, LA	1	0.	0.	0.
VESTA SPROUL	DIRECTOR			
LAKE MARY, FL	40	39,129.	1,289.	0.
CHANTEL ROBERTS	SENIOR VP			
LAKE MARY, FL	40	83,846.	2,515.	0.
LILLIAN ROZZI	SENIOR VP			
DELTONA, FL	40	63,493.	2,131.	0.
DAVID MAULDING	DIRECTOR			
SPRINGFIELD, IL	1	0.	0.	0.
DR. ARCHIE PARRISH	DIRECTOR			
ATLANTA, GA	1	0.	0.	0.
E.W. WILLIS	DIRECTOR			
AUSTIN, TX	1	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. Yes No

Part VI Other Information		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	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	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	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	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		
81 a	Enter direct or indirect political expenditures See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a	
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	85b	
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	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? N/A	85h	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0., section 4912 <input type="checkbox"/> 0., section 4955 <input type="checkbox"/> 0.		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.		
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> PA		
b	Number of employees employed in the pay period that includes March 12, 2004 90b 82		
91	The books are in care of <input type="checkbox"/> TIMOTHY A. DICK Telephone no <input type="checkbox"/> 407-333-4244		
Located at <input type="checkbox"/> 400 TECHNOLOGY PARK, LAKE MARY, FL		ZIP + 4 <input type="checkbox"/> 32746	
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 N/A		

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) Exclu- sion code	(D) Amount	
93 Program service revenue					
a CURRICULUM SALES					65,873.
b SUBSCRIPTIONS					538,910.
c ROYALTIES AND OTHER					
d INCOME			15	22,036.	
e TUITION AND FEES					504,949.
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	3,313.	
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					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					1,411,869.
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		25,349.	2,521,601.
105 Total (add line 104, columns (B), (D), and (E))					2,546,950.

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 12

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).

accompanying schedules and statements, and to the best of my knowledge and belief, it is true, information of which preparer has any knowledge

11/8/05
 Timothy A. Dick President

Date Type or print name and title

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2004

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 **LIGONIER MINISTRIES, INC.** Employer identification number **25 1298611**

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
DEREK CAZEL ----- LAKE MARY, FL	I.T. DIRECT. 40	84,642.	2,540.	
JOHN DUNCAN ----- LAKE MARY, FL	DIR MEDIA SER 40	179,478.	0.	
CHRISTOPHER LARSON ----- LAKE MARY, FL	CREAT DIR. 40	104,432.	0.	
KEITH MATHISON ----- LAKE MARY, FL	DIR CURR DIV 40	68,077.	2,042.	
DON KISTLER ----- MORGAN, PA	DIR SDG DIVIS 40	84,360.	0.	
Total number of other employees paid over \$50,000 ▶	8			

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
BEUSSE BROWNLEE WOLTER MORA & MAIRE, PA ----- ORLANDO, FL	LEGAL FEES	64,350.
PETER M NADEAU ----- ALTAMONTE SPRINGS, FL	FREELANCE WRITER	67,240.
STUART NEILL ----- HADDONFIELD, NJ	SOLOIST	58,032.
----- ----- -----		
Total number of others receiving over \$50,000 for professional services ▶	0	

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	1	X
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	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a 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) SEE STATEMENT 13	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

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))

(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.)	7,107,493.	7,099,015.	6,964,892.	6,623,584.	27,794,984.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	3,485,916.	3,369,229.	3,497,605.	3,570,724.	13,923,474.
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	5,116.	5,538.	29,369.	32,855.	72,878.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	10,598,525.	10,473,782.	10,491,866.	10,227,163.	41,791,336.
24 Line 23 minus line 17	7,112,609.	7,104,553.	6,994,261.	6,656,439.	27,867,862.
25 Enter 1% of line 23	105,985.	104,738.	104,919.	102,272.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 557,357.
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 178,319.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 27,867,862.
d Add: Amounts from column (e) for lines 18 72,878. 19 _____ 22 _____ 26b 178,319.					26d 251,197.
e Public support (line 26c minus line 26d total)					26e 27,616,665.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.0986%
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 _____					27c N/A
d Add: Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

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)

N/A

(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)		
<hr/> <hr/> <hr/>			
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? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d	
<hr/> <hr/> <hr/>			
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? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h	
<hr/> <hr/> <hr/>			
34 a	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)

N/A

(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 (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
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		
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				N/A
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

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)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	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)			0.

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

FORM 990 **GAIN (LOSS) FROM SALE OF OTHER ASSETS** **STATEMENT 1**

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
DISPOSAL OF ASSETS	VARIOUS	VARIOUS	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
NONE	0.	100,974.	0.	100,974.	0.
TO FM 990, PART I, LN 8		100,974.	0.	100,974.	0.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 2

INCOME

1. GROSS RECEIPTS	2,593,238	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		2,593,238
4. COST OF GOODS SOLD (LINE 13)	1,181,369	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		1,411,869

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	358,966	
7. MERCHANDISE PURCHASED		
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES	1,655,517	
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		2,014,483
12. INVENTORY AT END OF YEAR	833,114	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		1,181,369

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	3
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DESCRIPTION	AMOUNT
ACQUISITION OF SOLI DEO GLORIA MINISTRIES, INC.	428,422.
ADJUSTMENTS TO NET ASSETS OF SOLI DEO GLORIA MINISTRIES, INC.	<59,782.>
TOTAL TO FORM 990, PART I, LINE 20	368,640.

FORM 990	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
RADIO AIRTIME	2,618,276.	2,618,276.		
GROUP INSURANCE	265,414.	198,157.	5,694.	61,563.
TRAVEL & FACILITIES	626,521.	626,521.		
STAFF TRAINING	19,008.	4,401.	11,342.	3,265.
UTILITIES	48,129.	39,238.	3,866.	5,025.
INSURANCE	97,675.	53,989.	34,571.	9,115.
PROFESSIONAL SERVICES	273,567.	194,335.	76,170.	3,062.
DUES & SUBSCRIPTIONS	7,055.	6,315.	684.	56.
PROMOTION	125,561.	125,561.		
MISCELLANEOUS	114,993.	86,598.	28,395.	
PRODUCT GIVEAWAYS	162,650.	149,911.	4,304.	8,435.
CREDIT CARD FEES	170,331.	117,372.		52,959.
DESIGN FEES	12,285.	12,285.		
AMORTIZATION	1,680.		1,680.	
TOTAL TO FM 990, LN 43	4,543,145.	4,232,959.	166,706.	143,480.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	5
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EXPLANATION

DISSEMINATION OF INFORMATION, INSTRUCTION, AND TRAINING OF INDIVIDUALS AND THE GENERAL PUBLIC ON REFORMED CHRISTIAN DOCTRINE.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	6
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DESCRIPTION OF PROGRAM SERVICE ONE

PROMOTION OF CHRISTIAN THEOLOGICAL EDUCATION AND SCHOLARSHIP THROUGH THE PRODUCTION OF RADIO PROGRAMS FOR BROADCAST, CONDUCTING CONFERENCES, AND THE SALES OF BOOKS, AUDIO AND VIDEO MEDIA, MAGAZINES, AND CURRICULUM.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		7,865,468.

FORM 990	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	AMOUNT
PARTNERSHIP INTEREST	COST	48,159.
CERTIFICATE OF DEPOSIT	MARKET VALUE	10,518.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		58,677.

FORM 990	OTHER ASSETS	STATEMENT	8
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DESCRIPTION	AMOUNT
DEPOSITS	335,200.
DEFERRED CHARGES	16,071.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	351,271.

FORM 990	MORTGAGES PAYABLE	STATEMENT	9
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DESCRIPTION	BALANCE DUE
HAROLD R DECKER REVOCABLE TRUST	758,142.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	758,142.

FORM 990

OTHER NOTES AND LOANS PAYABLE

STATEMENT 10

<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
WACHOVIA		48 MONTHLY PAYMENTS OF \$2,095.06	

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
06/01/01	06/15/05	84,673.	8.53%

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
EQUIPMENT	EQUIPMENT LOAN

RELATIONSHIP OF LENDER

NONE

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
EQUIPMENT	0.	8,845.

<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
WACHOVIA		MONTHLY PAYMENTS OF \$2,487.74	

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
09/24/03	10/10/08	130,000.	5.50%

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
EQUIPMENT	EQUIPMENT LOAN

RELATIONSHIP OF LENDER

NONE

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
EQUIPMENT	0.	98,472.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B

107,317.

FORM 990	OTHER LIABILITIES	STATEMENT	11
DESCRIPTION		AMOUNT	
CAPITALIZED LEASE OBLIGATIONS		0.	
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B		0.	

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT	12
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
102	THE SALE OF RELIGIOUS BOOKS, AUDIO AND VIDEO TAPES CONTRIBUTES IMPORTANTLY TO LIGONIER'S RELIGIOUS EDUCATIONAL PURPOSES BY DISSEMINATING THEOLOGICAL INFORMATION AND TRAINING OF INDIVIDUALS AND GENERAL PUBLIC ON REFORMED CHRISTIAN DOCTRINE.
93A	SALE OF STUDY GUIDES AND OTHER INSTRUCTIONAL MATERIALS GIVE ADVANCED INSTRUCTION AND TRAINING IN MATTERS OF REFORMED CHRISTIAN DOCTRINE.
93E	LECTURES, SEMINARS, COURSES AND PROGRAMS CONDUCTED BY LIGONIER SERVE AS A MEANS OF PROVIDING RELIGIOUS DOCTRINE TO OTHERS.
93B	MONTHLY SUBSCRIPTIONS OF RELIGIOUS DOCTRINE, MINISTRY AND INSTRUCTION

SCHEDULE A	EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS	STATEMENT	13
	PART III, LINE 3		

GRANTS ARE AWARDED TO ELIGIBLE PARTICIPANTS TO COVER TUITION FOR CONFERENCES CONDUCTED BY LIGONIER. RECIPIENTS ARE SELECTED ON A CASE-BY-CASE BASIS. ALL RECIPIENTS ARE UNRELATED TO LIGONIER AND ITS OFFICERS AND DIRECTORS.

Ligonier Ministries, Inc.
 EIN: 25-1298611
 Schedule of Property, Equipment, and Depreciation
 12/31/2004

Property Description	Depr Method	Years	Cost or Basis	Accumulated Depreciation 12/31/2003	Depreciation Expense	Disposals	Accumulated Depreciation 12/31/2004
Land	N/A		189,000	-	-	-	-
Buildings and improvements	SL	40	1,467,158	274,061	37,674	-	311,735
Furniture and equipment	SL	3-10	1,983,005	1,022,788	209,249	(100,974)	1,131,063
Production equipment and tape masters	SL	5-10	1,325,769	975,763	68,626	-	1,044,389
Media masters under development	SL	5-10	267,473	-	-	-	-
			<u>5,232,405</u>	<u>2,272,612</u>	<u>315,549</u>	<u>(100,974)</u>	<u>2,487,187</u>

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **X**
- 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.		
Type or print. File by the extended due date for filing the return See instructions	Name of Exempt Organization LIGONIER MINISTRIES, INC.	Employer identification number 25-1298611
	Number, street, and room or suite no. If a P.O. box, see instructions. 400 TECHNOLOGY PARK	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAKE MARY, FL 32746	

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

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

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 **TIMOTHY A. DICK**
Telephone No. **407-333-4244** FAX No. **407-333-4233**
- 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 is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2005.**

5 For calendar year **2004** , or other tax year beginning _____ and ending _____

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

7 State in detail why you need the extension
TAXPAYER NEEDS ADDITIONAL TIME TO GATHER INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE 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. See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a. 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 \$ **N/A**

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 **Michael Batts, CPA** Title **CPA** Date **8-11-2005**

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 _____

Director _____ By _____ 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.

Type or print	Name GRAHAM, COTTRILL, JACKSON, BATTS &	EXTENSION APPROVED AUG 24 2005 FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN
	Number and street (include suite, room, or apt. no.) or a P.O. box number HOSTETTER, LLP 110 E. HILLCREST STREET	
	City or town, province or state, and country (including postal or ZIP code) ORLANDO, FL 32801	

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ 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	Name of Exempt Organization LIGONIER MINISTRIES INC.	Employer identification number 25-1298611
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 400 TECHNOLOGY PARK	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAKE MARY, FL 32746	

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 ▶ **TIMOTHY A. DICK**
 Telephone No. ▶ **407-333-4244** FAX No. ▶ **407-333-4233**
- 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 **AUGUST 15, 2005** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 - ▶ calendar year **2004** or
 - ▶ tax year beginning _____, and ending _____.
- 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 \$ _____ N/A

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.