

Return of Organization Exempt From Income Tax

2005

Department of the Treasury
Internal Revenue Service

Under 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

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning and ending

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

Please use IRS label or print or type See Specific Instructions

C Name of organization
PLUMBING AND MECHANICAL CONTRACTORS OF NEVADA

D Employer identification number
 94-2741731

E Telephone number
 (702) 252-0166

F Accounting method: Cash Accrual Other (specify) ▶

Number and street (or P O box if mail is not delivered to street address) Room/suite
 P.O. BOX 621809

City or town, state or country, and ZIP + 4
 LAS VEGAS, NV 89162

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 ▶ N/A
H(c) Are all affiliates included? N/A Yes No (If "No," attach a list)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶ N/A

G Website: ▶ PMCN.COM

J Organization type (check only one) 501(c) (6) (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 chooses to file a return, be sure to file a complete return. Some states require a complete return.

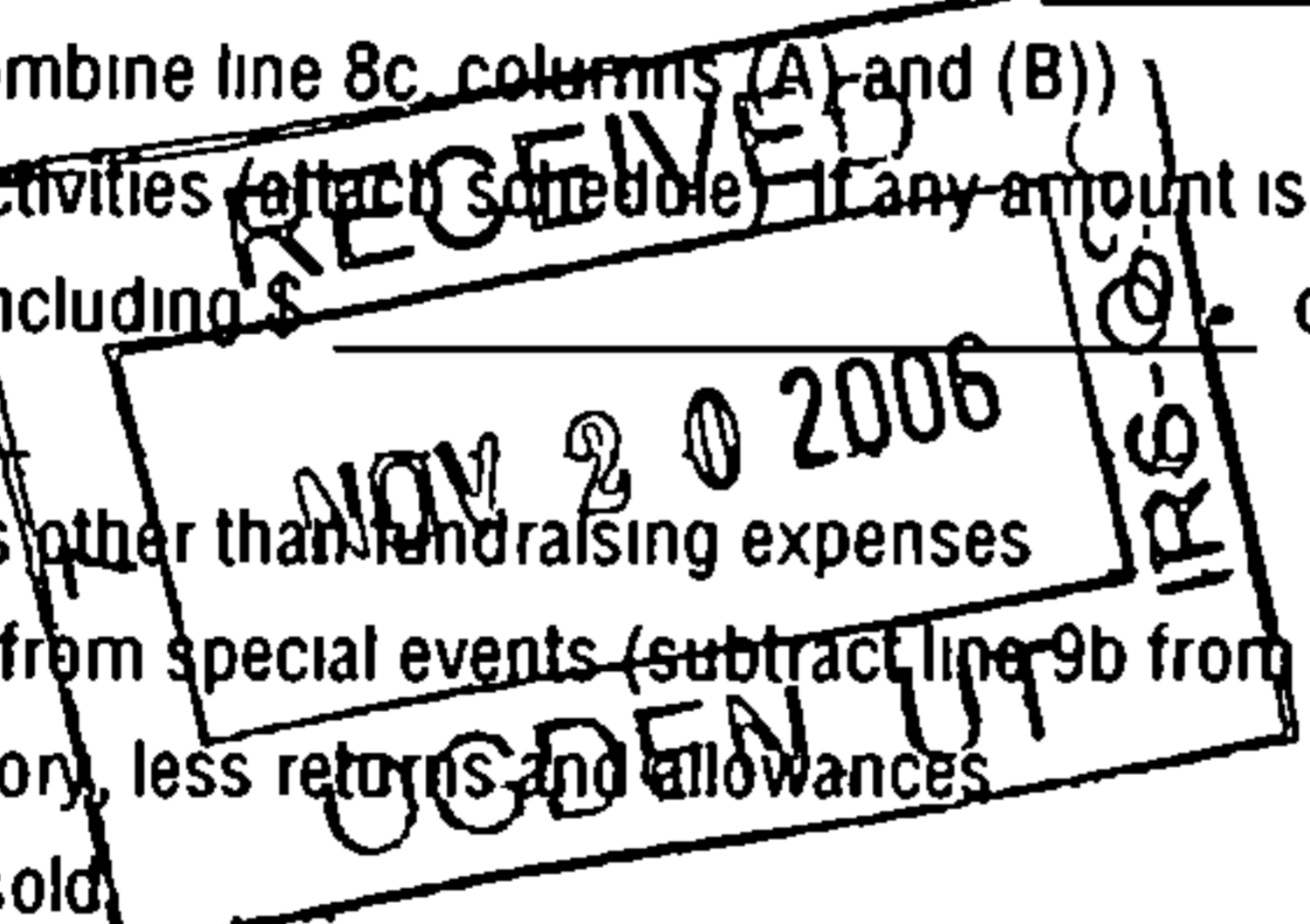
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **1,577,240.**

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

Revenue					
1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a			
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			0.
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			1,375,000.
3	Membership dues and assessments	3			120,839.
4	Interest on savings and temporary cash investments	4			17,976.
5	Dividends and interest from securities	5			
6 a	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 ▶ _____)	7			
8 a	Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other	
b	Less cost or other basis and sales expenses		8b		327.
c	Gain or (loss) (attach schedule)		8c		<327.>
d	Net gain or (loss) (combine line 8c, columns (A) and (B))			Stmt 1	8d <327.>
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			56,535.
b	Less direct expenses other than fundraising expenses	9b			28,641.
c	Net income or (loss) from special events (subtract line 9b from line 9a)			See Statement 2	9c 27,894.
10 a	Gross sales of inventory, less returns and allowances	10a			410.
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			Stmt 3	10c 410.
11	Other revenue (from Part VII, line 103)	11			6,480.
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			1,548,272.
Expenses					
13	Program services (from line 44, column (B))	13			
14	Management and general (from line 44, column (C))	14			
15	Fundraising (from line 44, column (D))	15			
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17			198,391.
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18			1,349,881.
Net Assets					
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19			245,928.
20	Other changes in net assets or fund balances (attach explanation)	20			0.
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			1,595,809.

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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 \$ <u>0</u> • noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	6,000.			
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	1,470.			
30 Professional fundraising fees	30				
31 Accounting fees	31	1,165.			
32 Legal fees	32	13,546.			
33 Supplies	33	1,835.			
34 Telephone	34				
35 Postage and shipping	35				
36 Occupancy	36				
37 Equipment rental and maintenance	37	264.			
38 Printing and publications	38				
39 Travel	39	335.			
40 Conferences, conventions, and meetings	40	4,900.			
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	7,137.			
43 Other expenses not covered above (itemize):					
a CONSULTING FEES	43a	15,600.			
b DUES & SUBSCRIPTIONS	43b	142,948.			
c INSURANCE	43c	2,568.			
d BANK CHARGES	43d	209.			
e OUTSIDE LABOR	43e	414.			
f _____	43f				
g _____	43g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	198,391.			

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 \$ N/A, (ii) the amount allocated to Program services \$ N/A,
 (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

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

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.

	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
What is the organization's primary exempt purpose? ▶ <u>See Statement 4</u>	
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.)	
a <u>IMPROVE QUALITY OF PLUMBING IN LAS VEGAS AREA THROUGH PUBLICATIONS AND SEMINARS AND VARIOUS COMMUNICATIONS WITH MEMBERS AND THE PUBLIC</u>	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	

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Part IV Balance Sheets (See 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	
Assets	45 Cash - non-interest-bearing	218,406.	45	36,327.	
	46 Savings and temporary cash investments		46	1,533,690.	
	47 a Accounts receivable	47a			
	b Less: allowance for doubtful accounts	47b	47c		
	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		1,500.	52	
	53 Prepaid expenses and deferred charges			53	
	54 Investments - securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a Investments - land, buildings, and equipment, basis	55a			
	b Less: accumulated depreciation	55b		55c	
56 Investments - other			56		
57 a Land, buildings, and equipment: basis	57a	64,786.			
b Less: accumulated depreciation Stmt 5	57b	38,394.	57c		
58 Other assets (describe ▶ _____)			58		
59 Total assets (must equal line 74). Add lines 45 through 58		246,938.	59	1,596,409.	
Liabilities	60 Accounts payable and accrued expenses		1,010.	60	600.
	61 Grants payable			61	
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees			63	
	64 a Tax-exempt bond liabilities			64a	
	b Mortgages and other notes payable			64b	
	65 Other liabilities (describe ▶ _____)			65	
66 Total liabilities. Add lines 60 through 65)			1,010.	66	600.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted			67	
	68 Temporarily restricted			68	
	69 Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds		0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund		0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds		245,928.	72	1,595,809.
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)		245,928.	73	1,595,809.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		246,938.	74	1,596,409.	

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Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	

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 & deferred compensation plans	(E) Expense account and other allowances
DAVID BOLD 3872 RAYMERT DRIVE LAS VEGAS, NV, 89121	PRESIDENT 5.00	0.	0.	0.
DOUG WILLIAMS 59 N. 30TH ST. LAS VEGAS, NV, 89101	VICE PRESIDENT 3.00	0.	0.	0.
ROB ABBOTT 3172 NO. RAINBOW, PMB #313 LAS VEGAS, NV, 89108	DIRECTOR 2.00	0.	0.	0.
TIM CONAWAY 3310 SUNRISE AVE. LAS VEGAS, NV, 89101	SEC./ TREASURER 3.00	0.	0.	0.
RICHARD KERZETSKI 4155 W. TECO AVENUE LAS VEGAS, NV, 89118	DIRECTOR 2.00	0.	0.	0.
ARTHUR WHITE 2450 LOSEE RD., #D NORTH LAS VEGAS, NV, 89030	DIRECTOR 2.00	0.	0.	0.
JOE CASSARO 4327 W. SUNSET ROAD LAS VEGAS, NV, 89118	DIRECTOR 2.00	0.	0.	0.
CRYSTAL JOHNSON P.O. BOX 621809 LAS VEGAS, NV, 89162	EXEC. DIRECTOR 5.00	6,000.	0.	0.

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Part VI Other Information <i>(continued)</i>		Yes	No
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?	84b	
	N/A		
85 a	<i>501(c)(4), (5), or (6) organizations</i> Were substantially all dues nondeductible by members?	85a	X
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	85b	X
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?	85g	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?	85h	N/A
86 a	<i>501(c)(7) organizations</i> 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 a	<i>501(c)(12) organizations</i> 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	<i>501(c)(3) organizations.</i> Enter. Amount of tax imposed on the organization during the year under section 4911 ▶ <u>N/A</u> , section 4912 ▶ <u>N/A</u> , section 4955 ▶ <u>N/A</u>		
b	<i>501(c)(3) and 501(c)(4) organizations.</i> 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	
	N/A		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ <u>N/A</u>	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ <u>N/A</u>	
90 a	List the states with which a copy of this return is filed ▶ <u>None</u>		
b	Number of employees employed in the pay period that includes March 12, 2005	90b	1
91 a	The books are in care of ▶ <u>PLUMBING & MECHANICAL CONTRACTORS</u> O Telephone no ▶ <u>(702)252-0166</u> Located at ▶ <u>5070 ARVILLE ST., SUITE #7, LAS VEGAS, NEVADA</u> ZIP + 4 ▶ <u>89118</u>		
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 ▶ <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X
c	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 ▶ <u>N/A</u>	91c	X
92	<i>Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041-</i> Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

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

	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 INSURANCE ROYALTIES					1,375,000.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					120,839.
95 Interest on savings and temporary cash investments					17,976.
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					<327.>
101 Net income or (loss) from special events					27,894.
102 Gross profit or (loss) from sales of inventory					410.
103 Other revenue:					
a MISCELLANEOUS					6,480.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		0.	1,548,272.
105 Total (add line 104, columns (B), (D), and (E))					1,548,272.

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)
▼	LINES #94 THROUGH 103: TO FURTHER THE QUALITY OF THE PLUMBING INDUSTRY AND PROMOTE COMMUNITY INVOLVEMENT, INCLUDING THE EMPLOYMENT AND THE EDUCATION OF THE HANDICAPPED.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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: Crystal Johnson Date: 11-15-06 Type or print name and title: Crystal Johnson Executive Director

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 11/15/06 Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: STEWART, ARCHIBALD & BARNEY, LLP
7881 W. CHARLESTON BLVD., SUITE 250
LAS VEGAS, NEVADA 89117

EIN: _____ Phone no: (702) 579-7000

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
5	PHONE SYSTEM	060497200	DB5	5.00	16	2,567.			2,567.	1,707.		0.
7	COMPUTER PRINTERS OFFICE FURNITURE	042798	SL	5.00	16	1,396.			1,396.	1,396.		0.
10	CONCEPTS CUSTOM OFFICE FURNITURE	033099	SL	10.00	16	9,924.			9,924.	5,704.		992.
11	FURNITURE	031999	SL	10.00	16	290.			290.	167.		29.
12	SOFA GALLERY CONF TABLE, BOOKCASES, CHAIRS	041699	SL	10.00	16	1,675.			1,675.	952.		168.
13	FURNITURE	041999	SL	10.00	16	2,267.			2,267.	1,286.		227.
14	FURNITURE	052199	SL	10.00	16	2,377.			2,377.	1,329.		238.
16	FURNITURE	121799	SL	10.00	16	1,743.			1,743.	870.		174.
18(D)	CARPET CONFERENCE TABLE & CHAIRS &	030599	SL	10.00	16	785.			785.			0.
23	DESK	032699	SL	10.00	16	5,120.			5,120.	2,944.		512.
24	FURNITURE-APPRENTICE S	021800	SL	10.00	16	1,115.			1,115.	541.		112.
26	VENDING MACHINE-SCHOOL DESK, CREDENZA,	081400	SL	10.00	16	1,603.			1,603.	707.		160.
27	BOOKCASE DESK, CREDENZA, FILE CABINETS	092900	SL	10.00	16	4,543.			4,543.	1,930.		454.
30	COMPUTER EQUIPMENT	031601	SL	10.00	16	4,022.			4,022.	1,508.		402.
31	COMPUTER	012501	SL	5.00	16	3,659.			3,659.	2,867.		732.
32	COMPUTER	022202	SL	5.00	16	974.			974.	552.		195.
33	APEX COMPUTER	040502	SL	5.00	16	858.			858.	473.		172.
34	OFFICE FURNITURE	042402	SL	10.00	16	3,380.			3,380.	901.		338.

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
35	LAPTOP COMPUTER & PROJECTOR	060702SL		5.00	16	4,643.			4,643.	2,400.		929.
37	WIRELESS E-COM	072602SL		5.00	16	1,386.			1,386.	669.		277.
38	FURNITURE	082302SL		10.00	16	566.			566.	133.		57.
39	FRONT DESK COMPUTER Mahogany Counter	121302SL		5.00	16	642.			642.	267.		128.
40	Receptionist	040903200DB		7.00	17	2,068.		616.	1,452.	561.		254.
41	Mahogany 4 door Hutch	061603200DB		7.00	17	487.		244.	243.	95.		43.
43	4 grey nostar phones	021703200DB		5.00	17	659.		198.	461.	240.		89.
44	TEXTBOOKS	091305SL		5.00	16	6,822.			6,822.			455.
	* Total 990 Page 2 Depr					65,571.		1,058.	64,513.	30,199.	0.	7,137.

Form 990 Gain (Loss) From Sale of Other Assets Statement 1

Description	Date Acquired	Date Sold	Method Acquired		
CARPET	03/05/99	01/01/05	PURCHASED		
Name of Buyer	Gross Sales Price	Cost or Other Basis	Expense of Sale	Deprec	Net Gain or (Loss)
	0.	327.	0.	0.	<327.>
To Fm 990, Part I, ln 8		327.	0.	0.	<327.>

Form 990 Special Events and Activities Statement 2

Description of Event	Gross Receipts	Contribut. Included	Gross Revenue	Direct Expenses	Net Income
GOLF TOURNAMENT	20,503.		20,503.	11,719.	8,784.
CHRISTMAS PARTY	7,151.		7,151.	3,545.	3,606.
APPRENTICE SPECIAL EVENTS	28,781.		28,781.	2,648.	26,133.
GRADUATION	100.		100.	3,826.	<3,726.>
OPEN ENROLLMENT				6,903.	<6,903.>
To Fm 990, Part I, line 9	56,535.		56,535.	28,641.	27,894.

Form 990	Income and Cost of Goods Sold Included on Part I, Line 10	Statement 3
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Income

1. Gross receipts	410	
2. Returns and allowances	0	
3. Line 1 less line 2		410
<hr/>		
4. Cost of goods sold (line 13)		
5. Gross profit (line 3 less line 4)		410
<hr/> <hr/>		

Cost of Goods Sold

6. Inventory at beginning of year	0	
7. Merchandise purchased	0	
8. Cost of labor		
9. Materials and supplies		
10. Other costs		
11. Add lines 6 through 10		
<hr/>		
12. Inventory at end of year		
13. Cost of goods sold (line 11 less line 12).		
<hr/> <hr/>		

Form 990 Statement of Organization's Primary Exempt Purpose Statement 4
Part III

Explanation

FURTHER THE QUALITY OF THE PLUMBING INDUSTRY & PROMOTE COMMUNITY INVOLVEMENT INCLUDING EMPLOYMENT & EDUCATION OF THE HANDICAPPED.

Form 990 Depreciation of Assets Not Held for Investment Statement 5

Description	Cost or Other Basis	Accumulated Depreciation	Book Value
PHONE SYSTEM	2,567.	1,707.	860.
COMPUTER PRINTERS	1,396.	1,396.	0.
OFFICE FURNITURE CONCEPTS	9,924.	6,696.	3,228.
CUSTOM OFFICE FURNITURE	290.	196.	94.
SOFA GALLERY	1,675.	1,120.	555.
CONF TABLE, BOOKCASES, CHAIRS	2,267.	1,513.	754.
FURNITURE	2,377.	1,567.	810.
FURNITURE	1,743.	1,044.	699.
CONFERENCE TABLE & DESK	5,120.	3,456.	1,664.
CHAIRS & FURNITURE-APPRENTICE			
SCHOOL	1,115.	653.	462.
VENDING MACHINE-SCHOOL	1,603.	867.	736.
DESK, CREDENZA, BOOKCASE	4,543.	2,384.	2,159.
DESK, CREDENZA, FILE CABINETS	4,022.	1,910.	2,112.
COMPUTER EQUIPMENT	3,659.	3,599.	60.
COMPUTER	974.	747.	227.
APEX COMPUTER	858.	645.	213.
OFFICE FURNITURE	3,380.	1,239.	2,141.
LAPTOP COMPUTER & PROJECTOR	4,643.	3,329.	1,314.
WIRELESS E-COM	1,386.	946.	440.
FURNITURE	566.	190.	376.
FRONT DESK COMPUTER	642.	395.	247.
Mahogany Counter Receptionist	2,068.	1,431.	637.
Mahogany 4 door Hutch	487.	382.	105.
4 grey nostar phones	659.	527.	132.
TEXTBOOKS	6,822.	455.	6,367.
Total to Form 990, Part IV, ln 57	64,786.	38,394.	26,392.

Depreciation and Amortization 990
(Including Information on Listed Property)

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

Name(s) shown on return PLUMBING AND MECHANICAL CONTRACTORS OF NEVADA	Business or activity to which this form relates Form 990 Page 2	Identifying number 94-2741731
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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	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.)

14 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	6,751.

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	386.
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	
	/		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 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 instr.	22	7,137.
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	

PLUMBING AND MECHANICAL CONTRACTORS

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.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b 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
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
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?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 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		
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? 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

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

- 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 PLUMBING AND MECHANICAL CONTRACTORS OF NEVADA	Employer identification number 94-2741731
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 621809	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAS VEGAS, NV 89162	

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 **PLUMBING & MECHANICAL CONTRACTORS O**
Telephone No. **(702)252-0166** 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 is for.

4 I request an additional 3-month extension of time until November 15, 2006.

5 For calendar year 2005, 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
ADDITIONAL TIME IS NEEDED TO OBTAIN FURTHER INFORMATION FROM THIRD PARTIES NECESSARY TO COMPLETE THE 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 [Signature] Title C.P.A. Date 10 Aug 2006

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 523832 05-01-05	Name STEWART, ARCHIBALD & BARNEY, LLP
	Number and street (include suite, room, or apt. no.) or a P.O. box number 7881 W CHARLESTON BLVD., STE 250
	City or town, province or state, and country (including postal or ZIP code) LAS VEGAS, NV 89117

EXTENSION APPROVED
AUG 25 2006
FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN