

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2004

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning 3/01/04, and ending 2/28/05

Form header section containing B (Check if applicable), C (Name of organization: WASHINGTON METROPOLITAN AUTO BODY ASSOCIATION), D (Employer identification no. 52-0907465), E (Telephone number 301-942-1279), and F (Accounting method: Cash).

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: WWW.WMABA.COM

J Organization type (check only one) [X] 501(c)(6) (insert no.) [] 4947(a)(1) or [] 527

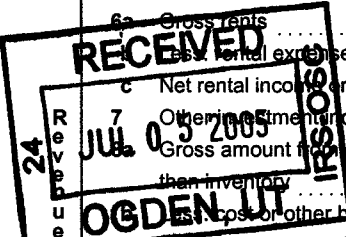
K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 167,327

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? [] Yes [X] No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? [] Yes [] No. H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [] No. I Group Exemption Number. M Check [X] if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

Table with 21 rows and 4 columns (1-4) for revenue and expenses. Includes rows for contributions, program service revenue, membership dues, interest, dividends, gross receipts, net rental income, other investment income, gross amount from sales of assets, gain or loss, special events, gross sales of inventory, other revenue, total revenue, program services, management and general, fundraising, payments to affiliates, total expenses, excess or deficit, net assets at beginning, other changes, and net assets at end of year.



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

		(A)		(B)
		Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
45	Cash-non-interest-bearing		45	
46	Savings and temporary cash investments	50,951	46	69,796
47a	Accounts receivable		47a	
b	Less: allowance for doubtful accounts		47b	47c
48a	Pledges receivable		48a	
b	Less: allowance for doubtful accounts		48b	48c
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)		51a	
b	Less: allowance for doubtful accounts		51b	51c
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments-securities SEE STATEMENT 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	43,408	54	33,594
55a	Investments-land, buildings, and equipment: basis		55a	
b	Less: accumulated depreciation (attach schedule)		55b	55c
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment: basis		57a	
b	Less: accumulated depreciation (attach schedule)		57b	57c
58	Other assets (describe)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	94,359	59	103,390
60	Accounts payable and accrued expenses		60	
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe)		65	
66	Total liabilities (add lines 60 through 65)	0	66	0
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		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds	94,359	72	103,390
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)	94,359	73	103,390
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	94,359	74	103,390

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.
DAA

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81a	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81b	Enter direct and indirect political expenditures. See line 81 instructions		X
82a	Did the organization file Form 1120-POL for this year?		X
82b	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? 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.)		X
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A	
85b	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	
85c	Dues, assessments, and similar amounts from members	0	
85d	Section 162(e) lobbying and political expenditures	0	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	0	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	0	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
89b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
89c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
89d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed	DC	
90b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)		0
91	The books are in care of JACKIE OSMOND Telephone no. 301-942-1279 Located at GARRETT PARK, MD ZIP + 4 20986		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year		

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec. 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a MONTHLY MEETINGS					5,565
b PUBLICATION FEES					600
c LEGISLATURE ACTIVITY FUND					2,700
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					93,105
95 Interest on savings and temporary cash investments			14	1,411	
96 Dividends and interest from securities			14	376	
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			1		
101 Net income or (loss) from special events			1	16,460	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))			0	18,247	101,970
105 Total (add line 104, columns (B), (D), and (E))					120,217

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 8

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).

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.

Please Sign

Torchy L. Chandler, TREAS
Signature of officer

6/29/05
Date

TREAS.

Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Instr. W)
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52-0907465

Federal Statements

Statement 1 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Securities

Desc		How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
HOUSEHOLD	FIN CORP INTER NOTES 7.1% 3/15/12			VARIOUS	3/15/04	\$ 10,000	\$ 10,000	\$	\$
	PURCHASE					\$ 10,000	\$ 10,000	0	\$ 0
TOTAL						\$ 10,000	\$ 10,000	0	\$ 0

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

<u>Description</u>	<u>Amount</u>
UNREALIZED GAIN/LOSS ON INVESTMENTS CARRIED AT FMV	\$ -95
TOTAL	<u>\$ -95</u>

Federal Statements

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

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
MANAGEMENT & ADMINISTRATION	101,853			
LEGISLATIVE FUND	2,243			
NATIONAL DUES	845			
MISCELLANEOUS	1,127			
TOTAL	\$ 106,068	\$ 0	\$ 0	\$ 0

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

EDUCATE & EXCHANGE TRADE INFORMATION, WHILE PROVIDING SCHOLARSHIPS TO STUDENTS INTERESTED IN AN AUTO BODY CAREER.

Statement 5 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

MONTHLY DINNER MEETINGS, CONFERENCES AND EDUCATIONAL MEETINGS ATTENDED BY APPROXIMATELY 100 AND 400 PERSONS, RESPECTIVELY, LEADING TO RESOLUTION OF COMMON TRADE PROBLEMS AND EXCHANGE OF IDEAS.

Federal Statements**Statement 6 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
CORPORATE STOCK			
ALLSTATE CORPORATION	967	1,163	MARKET
VARIOUS NW MUTUTAL FUNDS AND STOCKS	<u>42,441</u>	<u>32,431</u>	MARKET
	<u>43,408</u>	<u>33,594</u>	

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Federal Statements

Statement 7 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees

Name	City, State, Zip	Address	Title	Average Hours	Compensation	Benefits	Expenses
MIKE BOUDREAU	ARLINGTON VA 22206	4068 S. FOUR MILE RUN DRIVE	PRESIDENT	12	0	0	0
MIKE ANDERSON	ALEXANDRIA VA 22305	417 E. CLIFFORD AVENUE	VICE PRESIDE	4	0	0	0
JOHN BECKWORTH	BELTSVILLE MD 20705	11408 OLD BALTIMORE PIKE	SECRETARY	4	0	0	0
TORCHY CHANDLER	BELTSVILLE MD 20705	10731 BALTIMORE AVENUE	TREASURER	10	0	0	0
JON DAVIS	KING GEORGE VA 22485	9003 KINGS HIGHWAY	DIRECTOR	2	0	0	0
BARRY DORN	MECHANICSVILLE MD 23111	8190 MECHANICSVILLE PIKE	DIRECTOR	2	0	0	0
RENE WINES-HOCKER	BELTSVILLE MD 20706	10731 BALTIMORE AVENUE	DIRECTOR	2	0	0	0
JOHN KRAUSS	FALLS CHURCH VA 22046	103 GORDON ROAD	DIRECTOR	2	0	0	0
PAUL KRAUSS	LEESBURG VA 20175	4 CARDINAL PARK DRIVE	DIRECTOR	2	0	0	0
TIM PFEIFLE	VIENNA VA 22182	8505 LEESBURG PIKE	DIRECTOR	2	0	0	0
CHRIS POHANKA	ARLINGTON VA 22206	3860 S. FOUR MILE RUN DRIVE	DIRECTOR	2	0	0	0
KRIS SHANNON	GAITHERSBURG MD 20879	19310 WOODFIELD ROAD	DIRECTOR	2	0	0	0
EDWARD VALLEJOS	WOODBIDGE VA 22191	14132 JEFFERSON DAVIS HIGHWAY	DIRECTOR	2	0	0	0

Federal Statements**Statement 8 - Form 990, Part VIII - Relationship of Activities**

<u>Line No.</u>	<u>Description</u>
93A	MONTHLY MEETINGS AND OTHER GROUP ACTIVITIES SUCH AS SEMINARS AND CONFERENCES CONTRIBUTE TO THE PROFESSIONAL EDUCATION, KNOWLEDGE AND MORALE OF MEMBERS AND THEIR EMPLOYEES, THEREBY, IMPROVING THE QUALITY OF THE WORK PERFORMED.
93B	MONTHLY TRADE PAPER, "HAMMER & DOLLY", CONTAINS TRADE NEWS, PRODUCTS AND SUPPLY AVAILABILITY AND GENERAL EDUCATION MATERIALS.
94	DUES FROM MEMBERS NEEDED TO MAINTAIN OUR ABILITY TO FUNCTION AS A VIABLE TRADE ORGANIZATION.
95	MODEST INTEREST INCOME IS EARNED ON TEMPORARY UNEXPENDED FUNDS.