

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

2001

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 2001 calendar year, or tax year beginning January 1, 2001, and ending December 31, 2001

- 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 Academy For Learning		D Employer identification number 86-0850124
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number (702) 737-8668
	1018 East Sahara Avenue City or town, state or country and ZIP + 4 Las Vegas, Nevada 89104-3218		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

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

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? Yes No (If "No" attach a list. See instructions) **NA**

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

I Enter 4 digit GEN ▶ **4171**

G Web site ▶

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

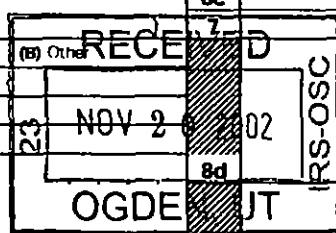
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **155,361**

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Revenue	1 Contributions, gifts, grants and similar amounts received				
	a Direct public support	1a	20,000		
	b Indirect public support	1b	0		
	c Government contributions (grants)	1c	0		
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	20,000		20,000
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			129,348
	3 Membership dues and assessments	3			0
	4 Interest on savings and temporary cash investments	4			246
	5 Dividends and interest from securities	5			0
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			0
7 Other investment income (describe ▶)				0	
8a Gross amount from sales of assets other than inventory	(A) Securities	8a			
	(B) Other	8b			
		8c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			0
9 Special events and activities (attach schedule)	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	1351		
	b Less direct expenses other than fundraising expenses	9b	98		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			1253
10a Gross sales of inventory, less returns and allowances	10a	4416			
	b Less cost of goods sold	10b	3414		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			1002
11 Other revenue (from Part VII, line 103)	11			0	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			151,849	
Expenses	13 Program services (from line 44, column (B))	13			100,761
	14 Management and general (from line 44, column (C))	14			33,096
	15 Fundraising (from line 44, column (D))	15			923
	16 Payments to affiliates (attach schedule)	16			0
	17 Total expenses (add lines 13, 14, 15, and 16)	17			134,780
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			17,069
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			21,084
	20 Other changes in net assets or fund balances (attach explanation)	20			-5451
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			32,702



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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. (See Specific Instructions on page 21.)

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	16,900	13,520	3,042	338
26	Other salaries and wages	55,252	55,252		
27	Pension plan contributions				
28	Other employee benefits	1,546	835	711	
29	Payroll taxes	5,520	5,075	375	70
30	Professional fundraising fees				
31	Accounting fees	250		250	
32	Legal fees	215		215	
33	Supplies	4,969	398	4,571	
34	Telephone	668		668	
35	Postage and shipping	275		275	
36	Occupancy	25,759	20,607	4,637	515
37	Equipment rental and maintenance	4,847		4,847	
38	Printing and publications	65	5	60	
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	147		147	
43a	Other expenses not covered above (itemize): a. Ads	2,672		2,672	
43b	b. Commissions	400		400	
43c	c. License fees	9,476		9,476	
43d	d. Liability insurance	750		750	
43e	e. Bad debt	5,069		5,069	
44	Total functional expenses (add lines 22 through 43; Organizations completing columns (B)-(D), carry these totals to lines 13-15)	134,780	100,761	33,096	923

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 (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? K-12 Education	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)
a. see attached (Grants and allocations \$ _____)	100,761
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)	100,761

Part IV Balance Sheets (See Specific Instructions on page 24)

Note		(A)		(B)		
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year		
Assets	45	Cash—non-interest-bearing	7433	45	8628	
	46	Savings and temporary cash investments	5000	46	5000	
	47a	Accounts receivable	6024	90	47c	955
	47b	Less allowance for doubtful accounts	5069			
	48a	Pledges receivable		48a		
	48b	Less allowance for doubtful accounts		48b		
	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		
	51b	Less allowance for doubtful accounts		51b		
	52	Inventories for sale or use	1803	52	801	
	53	Prepaid expenses and deferred charges		53		
	54	Investments—securities (attach schedule) <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	50	54	200	
	55a	Investments—land buildings and equipment basis		55a		
	55b	Less accumulated depreciation (attach schedule)		55b		
	56	Investments—other (attach schedule)		56		
	57a	Land buildings and equipment basis	1700	6051	57c	1433
	57b	Less accumulated depreciation (attach schedule)	267			
	58	Other assets (describe <input checked="" type="checkbox"/> deposit & art)	1875	58	18,889	
59	Total assets (add lines 45 through 58) (must equal line 74)	22,302	59	35,906		
Liabilities	60	Accounts payable and accrued expenses	1218	60	1254	
	61	Grants payable		61		
	62	Deferred revenue		62	1950	
	63	Loans from officers directors trustees and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	64b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe <input type="checkbox"/>)		65		
66	Total liabilities (add lines 60 through 65)	1218	66	3204		
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		
	67	Unrestricted		68		
	68	Temporarily restricted		69		
	69	Permanently restricted		70		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			71		
	70	Capital stock trust principal or current funds		72		
	71	Paid-in or capital surplus, or land, building and equipment fund		73		
	72	Retained earnings endowment, accumulated income or other funds	21,084	72	32,702	
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)	21,084	73	32,702		
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	22,302	74	35,906		

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 (See Specific Instructions, page 26)		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 ▶	<div style="border: 1px solid black; padding: 2px; background-color: #cccccc;">a NA</div>	a Total expenses and losses per audited financial statements ▶	<div style="border: 1px solid black; padding: 2px; background-color: #cccccc;">a NA</div>
b Amounts included on line a but not on line 12, Form 990 (1) Net unrealized gains on investments \$ _____ (2) Donated services and use of facilities \$ _____ (3) Recoveries of prior year grants \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4) ▶	<div style="border: 1px solid black; padding: 2px;">b</div>	b Amounts included on line a but not on line 17 Form 990 (1) Donated services and use of facilities \$ _____ (2) Prior year adjustments reported on line 20, Form 990 \$ _____ (3) Losses reported on line 20, Form 990 \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4) ▶	<div style="border: 1px solid black; padding: 2px;">b</div>
c Line a minus line b ▶	<div style="border: 1px solid black; padding: 2px; background-color: #cccccc;">c</div>	c Line a minus line b ▶	<div style="border: 1px solid black; padding: 2px; background-color: #cccccc;">c</div>
d Amounts included on line 12 Form 990 but not on line a (1) Investment expenses not included on line 6b Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2) ▶	<div style="border: 1px solid black; padding: 2px;">d</div>	d Amounts included on line 17 Form 990 but not on line a (1) Investment expenses not included on line 6b Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2) ▶	<div style="border: 1px solid black; padding: 2px;">d</div>
e Total revenue per line 12 Form 990 (line c plus line d) ▶	<div style="border: 1px solid black; padding: 2px;">e</div>	e Total expenses per line 17 Form 990 (line c plus line d) ▶	<div style="border: 1px solid black; padding: 2px;">e</div>

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated see Specific Instructions on page 26)

(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
see attachment				
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.....				
.....				
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.....				
.....				

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? Yes No
 If "Yes" attach schedule—see Specific Instructions on page 27

Part VI Other Information (See Specific Instructions on page 21)

		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		✓
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		✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
78b	If Yes has it filed a tax return on Form 990-T for this year?		NA
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If Yes attach a statement		✓
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?		✓
80b	If Yes enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	
81b	Did the organization file Form 1120 POL for this year?		✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		✓
82b	If Yes you may indicate the value of the services here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
84b	If Yes did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		NA
85a	501(c)(4) (5) or (6) organizations: Were substantially all dues nondeductible by members?		NA
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		NA
85c	Dues, assessments, and similar amounts from members	85c	NA
85d	Section 162(e) lobbying and political expenditures	85d	NA
85e	Aggregate nondeductible amount of section 5033(e)(1)(A) dues notices	85e	NA
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	NA
85g	Does the organization elect to pay the section 5033(e) tax on the amount on line 85f?	85g	NA
85h	If section 5033(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	NA
86a	501(c)(7) orgs: Enter a Initiation fees and capital contributions included on line 12	86a	NA
86b	Gross receipts included on line 12 for public use of club facilities	86b	NA
87a	501(c)(12) orgs: Enter a Gross income from members or shareholders	87a	NA
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	NA
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	✓
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	89b	✓
89c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
89d	Enter Amount of tax on line 89c above reimbursed by the organization		0
90a	List the states with which a copy of this return is filed	90a	None
90b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	5
91	The books are in care of Tracy Yeich Telephone no (702) 737-8668 Located at 1018 E Sahara Avenue Suite D Las Vegas, Nevada ZIP + 4 89104-3134		
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	92	0

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a K-12 Education					129,348
b					
c					
d					
e					
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	246	
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					1253
102 Gross profit or (loss) from sales of inventory					1002
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					131,603
105 Total (add line 104, columns (B), (D), and (E))					131,849

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 Specific Instructions on page 32)

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)
93A	This enabled the Academy to educate students with an effective study method
101	The special event provided a venue to further disseminate study technology
102	By having more reference materials, students could do more research and further their education

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(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 Specific Instructions on page 33)

- (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 Here: *Tracy Yeich* Signature of officer Date: 11-15-02
 Tracy Yeich Secretary/Treasurer
 Type or print name and title

Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN (See Gen. Inst. W), Firm's name (or yours if self-employed), address, and ZIP + 4, EIN, Phone no.



SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions)

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Academy For Learning

Employer identification number

86 0850124

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
None				
Total number of other employees paid over \$50,000 ▶	0			

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
None		
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) <i>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.</i>		✓
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?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods services or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)? (refer to 990 Part V)	✓	
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships fellowships student loans etc? (See Note below)		✓
4 Do you have a section 403(b) annuity plan for your employees?		✓

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

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)(vii) (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))

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

(a) Name(s) of supported organization(s)	(b) Line number from above
None	
None	

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 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. NA

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants and contributions received (Do not include unusual grants. See line 28.)					
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					
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					
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					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	▶	26a	
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	▶	26b		
c Total support for section 509(a)(1) test. Enter line 24, column (e)	▶	26c		
d Add Amounts from column (e) for lines	18 _____ 19 _____ 22 _____ 26b _____	▶	26d	
e Public support (line 26c minus line 26d total)	▶	26e		
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f		%

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.	(2000) _____ (1999) _____ (1998) _____ (1997) _____		
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.	(2000) _____ (1999) _____ (1998) _____ (1997) _____			
c Add Amounts from column (e) for lines	15 _____ 16 _____ 17 _____ 20 _____	▶	27c	
d Add Line 27a total _____ and line 27b total _____	▶	27d		
e Public support (line 27c total minus line 27d total)	▶	27e		
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)	▶	27f		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g		%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h		%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

	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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.) In the largest newspaper in Las Vegas, Nevada, the Academy For Learning ran the statement on page 5 of Schedule A instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body faculty and administrative staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Copies of all catalogues brochures announcements and other written communications to the public dealing with student admissions programs and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If you answered "No" to any of the above please explain. (If you need more space attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" to any of the above please explain. (If you need more space attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

NA

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

Limits on Lobbying Expenditures

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

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— 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	41	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter 0 if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

NA

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527 relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
- (ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (iv) Reimbursement arrangements
- (v) Loans or loan guarantees
- (vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)		✓
a(ii)		✓
b(i)		✓
b(ii)		✓
b(iii)		✓
b(iv)		✓
b(v)		✓
b(vi)		✓
c		✓

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

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
none		



Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of organization

Academy For Learning

Employer identification number

86-0850124

Organization type (check one)

Filers of

Section.

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7) (B) or (10) organization can check box(es) for both the General rule and a Special rule—see instructions)

General Rule—

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules—

- For a section 501(c)(3) organization filing Form 990 or Form 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- For a section 501(c)(7), (8) or (10) organization filing Form 990 or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- For a section 501(c)(7) (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc. purpose. Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year) . ▶ \$ _____

Caution: Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ or 990-PF)

Name of organization Academy For Learning	Employer identification number 86 0850124
---	---

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	\$ 8,750 00	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	\$ 10,000 00	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization
Academy For Learning

Employer identification number
86 0850124

Part II Noncash Property (See Specific Instructions)

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	Painting "Raging Winds" by Brevedello	\$ 8,750.00	12 / 31 / 01
2	Painting "Spring Flowers" by Chan Tin Yan	\$ 10,000.00	12 / 31 / 01
---	-----	\$ -----	. . . / . . . / . . .
---	-----	\$ -----	. . . / . . . / . . .
---	-----	\$ -----	. . . / . . . / . . .
---	-----	\$ -----	. . . / . . . / . . .

Part 1, 9A, Form 990, Academy For Learning
EIN- 86-0850129

Special Events Bingo

Gross Receipts \$1351.00

Less Contributions 00.00

Gross Revenue \$1351 00

Less Direct Expenses \$ 98 00

Net Gain \$1253 00

Part I, Line 10C, Form 990, Academy For Learning
EIN-86-0850124

Textbooks purchased at	\$3414 00
Sold at	\$4416 00
	<hr/>
Net Gain:	\$1002.00

ACADEMY FOR LEARNING, EIN 86-0850124 Form 990 Part I. Item 20

Other changes in net assets

\$5451.00 was taken off from 'assets' as it had been erroneously considered assets. This figure actually was furniture, fixtures, etc. that had been donated to the school ten years ago at its inception and should have been expensed off before instead of carried forward as 'assets'.

Academy For Learning FIN 86-0850124 Form 990 Page 2, Part III
Attachment, Program Accomplishments

The Academy For Learning is a private school that delivers grades Kindergarten through 12th grade. This schooling utilizes the effective study methods developed by philosopher L. Ron Hubbard. In 2001, 30 students were enrolled, all of whom completed at least one grade level and some completed 1 ½ grade levels in a year. The school provides a completely drug-free, violence-free environment for the students.

ACADEMY FOR LEARNING. EIN 86-0850124 Form 990, Part IV, Line 54

\$50 00 of stock in U S A Dealers This was its cost and its value now

\$50 00 of stock in Aggregate. Inc This was its cost and its value now

\$100 00 of stock in Al's Plant Care. Inc This was the cost and its value now

Total \$200 00

Part IV, Line 57a, Form 990, Academy For Learning EIN 86-0850124
See attached form 4562

Fixed Assets

Organ	\$1000 00	
Computer	600 00	
Computer	100 00	
Total	\$1700 00	
2001 Depreciation	- 147 00	
Prior Years Depreciation	- 120 00	= \$267 00
Total	\$1433 00	

Part IV, Line 58, Form 990, Academy For Learning
EIN - 86-0850124

Other Assets

Deposits \$ 139 00

Painting appraised at: \$ 8,750.00

Painting appraised at: \$10,000 00

Total \$18,889 00

Part V, Form 990, Academy For Learning

EIN-86-0850124

(A)	(B)	(C)	(D)	(E)
Tracy Yeich Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Trustee (1)	0	0	0
Steven Yeich Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Trustee (1)	0	0	0
Roger Ellsworth Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Trustee (1)	0	0	0
Joann Ellsworth Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Trustee (1)	0	0	0
Lasca Hix-Fallon Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Trustee (1)	0	0	0
Tracy Yeich Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Executive Director Secretary/Treasurer 50 hours per week	\$16,900 per year	0	Tuition for one child (value- \$425/mth)
Steven Yeich Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	President (1)	0	0	0
Roger Ellsworth Academy For Learning 1018 E Sahara Ave Suite D Las Vegas, NV 89104	Vice-President (1)	0	0	0

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Academy For Learning

Non-profit school

86-08050124

Part I Election To Expense Certain Tangible Property Under Section 179

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

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less enter -0- If married filing separately see page 2 of the 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 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10 but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10 less line 12 ▶	13	

Note Do not use Part II or Part III below for listed property. Instead use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12 lines 14 through 17 lines 19 and 20 in column (g) and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	
23	For assets shown above and placed in service during the current year enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles certain other vehicles, cellular telephones certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A—Depreciation and Other Information (Caution: See page 8 of 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 depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)								25	
26 Property used more than 50% in a qualified business use (see page 7 of the instructions)									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use (see page 7 of the instructions)									
		%				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—see page 2 of the instructions)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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 (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		
Note. If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(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 2002 tax year (see page 9 of the instructions)					
43 Amortization of costs that began before your 2002 tax year					43
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report.					44

