

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning 1/1/2004, and ending 12/31/2004

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

C Name of organization: Academy For Learning
 Number and street (or P O box if mail is not delivered to street address): 1018 E. Sahara Avenue
 City or town: Las Vegas State or country: NV ZIP + 4: 89104-3222

D Employer identification number: 86-0850124

E Telephone number: 702-737-8668

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

G Website: _____

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: 134,477

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

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates: _____
H(c) Are all affiliates included? ☒ Yes ☐ No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☒ Yes ☐ No
I Group Exemption Number: 4171

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	2,500		
	b	Indirect public support	1b	0		
	c	Government contributions (grants)	1c	0		
	d	Total (add lines 1a through 1c) (cash \$ 2,500 noncash \$)	1d	2,500		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	127,108		
	3	Membership dues and assessments	3	0		
	4	Interest on savings and temporary cash investments	4	52		
	5	Dividends and interest from securities	5	0		
	6a	Gross rents	6a	0		
Expenses	b	Less: rental expenses	6b	0		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	0		
	7	Other investment income (describe)	7	0		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	500	8a	0
	b	Less: cost or other basis and sales expenses	300	8b	0	
	c	Gain or (loss) (attach schedule)	200	8c	0	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	200		
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue not including \$ 2,500 of contributions reported on line 1a	9a	1,756		
	b	Less: direct expenses other than fundraising expenses	9b	327		
Net Assets	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	1,429		
	10a	Gross sales of inventory, less returns and allowances	10a	2,561		
	b	Less: cost of goods sold	10b	2,561		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0		
	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	131,289		
	13	Program services (from line 44, column (B))	13	100,230		
	14	Management and general (from line 44, column (C))	14	34,032		
	15	Fundraising (from line 44, column (D))	15	852		
	16	Payments to affiliates (attach schedule)	16	0		
Net Assets	17	Total expenses (add lines 16 and 44, column (A))	17	135,114		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-3,825		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	23,084		
	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	19,259		

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

Form 990 (2004)

SCANNED DEC 05 2005

4 p

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 page 22 of the instructions.)

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 \$ 0 noncash \$ 0)	22	0	0	
23	Specific assistance to individuals (attach schedule)	23	0		
24	Benefits paid to or for members (attach schedule)	24	0		
25	Compensation of officers, directors, etc.	25	13,325	7,995	5,064
26	Other salaries and wages	26	62,928	62,928	
27	Pension plan contributions	27	0		
28	Other employee benefits	28	0		
29	Payroll taxes	29	5,833	5,306	501
30	Professional fundraising fees	30	0		26
31	Accounting fees	31	790		790
32	Legal fees	32	995		995
33	Supplies	33	3,459	277	3,182
34	Telephone	34	1,293	1,293	
35	Postage and shipping	35	304	243	55
36	Occupancy	36	27,690	22,152	4,984
37	Equipment rental and maintenance	37	445	36	409
38	Printing and publications	38	0		
39	Travel	39	0		
40	Conferences, conventions, and meetings	40	0		
41	Interest	41	0		
42	Depreciation, depletion, etc. (attach schedule)	42	1,865		1,865
43	Other expenses not covered above (itemize) a Advertisement	43a	3,364		3,364
	b License Fees	43b	9,886		9,886
	c Liability and Workmans Comp Insurance	43c	2,887		2,887
	d Commissions	43d	50		50
	e	43e	0		
	f	43f	0		
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	135,114	100,230	34,032

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 \$ 0; (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 page 25 of the instructions.)What is the organization's primary exempt purpose? ☒ K-12 Education

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a	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 2004, 30 students were enrolled, all of whom completed at least one grade level and some completed 1 1/2 grade levels in a year. The school provides a drug-free, violence free environment. (Grants and allocations \$)	100,230
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)	100,230

Part IV Balance Sheets (See page 25 of 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	7,075	45	5,113
	46 Savings and temporary cash investments	5,000	46	5,000
	47 a Accounts receivable 47a 0			
	b Less: allowance for doubtful accounts 47b 0	2,731	47c	0
	48 a Pledges receivable 48a 0			
	b Less: allowance for doubtful accounts 48b 0	0	48c	0
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50	0
	51 a Other notes and loans receivable (attach schedule) 51a 0			
	b Less: allowance for doubtful accounts 51b 0	0	51c	0
	52 Inventories for sale or use	683	52	1,463
	53 Prepaid expenses and deferred charges	0	53	
	54 Investments—securities (attach schedule) <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	300	54	0
	55 a Investments—land, buildings, and equipment: basis 55a			
	b Less: accumulated depreciation (attach schedule) 55b		55c	0
56 Investments—other (attach schedule)	0	56	0	
57 a Land, buildings, and equipment: basis 57a 21,234				
b Less: accumulated depreciation (attach schedule) 57b 11,983	11,116	57c	9,251	
58 Other assets (describe <input type="checkbox"/> deposits)	139	58	139	
59 Total assets (add lines 45 through 58) (must equal line 74)	27,044	59	20,966	
Liabilities	60 Accounts payable and accrued expenses	1,069	60	1,492
	61 Grants payable	0	61	0
	62 Deferred revenue	2,891	62	215
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	0
	64 a Tax-exempt bond liabilities (attach schedule)	0	64a	0
	b Mortgages and other notes payable (attach schedule)	0	64b	0
	65 Other liabilities (describe <input type="checkbox"/>)	0	65	0
66 Total liabilities (add lines 60 through 65)	3,960	66	1,707	
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 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	23,084	72	19,259
	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)	23,084	73	19,259
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	27,044	74	20,966	

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 page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	
b	Amounts included on line a but not on line 12, Form 990.	b	
(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)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line 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	
b	Amounts included on line a but not on line 17, Form 990.	b	
(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)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of 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	(E) Expense account and other allowances
Name Tracy Yeich	Str 1018 E Sahara		Title Trustee			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Steven Yeich	Str 1018 E Sahara		Title Trustee			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Roger Ellsworth	Str 1018 E Sahara		Title Trustee			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Tom Fallon	Str 1018 E Sahara		Title Trustee			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Steven Yeich	Str 1018 E Sahara		Title President			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Roger Ellsworth	Str 1018 E Sahara		Title Vice-President			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Tyrone Tomak	Str 1018 E Sahara		Title Sec/Treasurer			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name Tracy Yeich	Str 1018 E Sahara		Title Executive Direct			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 50/wk	13,325	0	5,220
Name Joann Ellsworth	Str 1018 E Sahara		Title Trustee			
City Las Vegas	ST NV	ZIP 89104	Hr/WK 1/wk	0	0	0
Name	Str		Title			
City	ST	ZIP	Hr/WK			

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 page 28 of the instructions.

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 . . .	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications? . . .	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	NA
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	NA
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	NA
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	NA
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	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 , section 4955 ▶ 0		
b	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	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90 a	List the states with which a copy of this return is filed ▶ NONE		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	4
91	The books are in care of ▶ Name Virginia Schmitz Telephone no. ▶ 702-737-8668 Located at ▶ 1018 E Sahara Ave #D City Las Vegas ST NV ZIP + 4 ▶ 89104-3222		
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	N/A

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a K-12 Education					127,108
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	52	
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					200
101 Net income or (loss) from special events			01	1,429	
102 Gross profit or (loss) from sales of inventory					0
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		1,481	127,308
105 Total (add line 104, columns (B), (D), and (E))					128,789

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)
93a	This enabled the Academy to educate students with effective study methods
100	This sale of stock enabled the Academy to have a better library for research.
101	This special event provided a venue to further disseminate study technology.

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	%		0	0
	%		0	0
	%		0	0
	%		0	0

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
Here

Signature of officer

Date

11/2/05

President

Date

XXXXXXXXXXXXXX

Check if
self-
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. W)

XXXXXXXXXXXXXX

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

2004Department of the Treasury
Internal Revenue Service**MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

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
Name NONE				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Name				
Str				
City	Title			
ST	Avg hr/wk			
Zip				
Country				
Total number of other employees paid over \$50,000				

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
Name None		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Name		
Check here if a business <input type="checkbox"/>		
Str		
City		
ST		
ZIP		
Country		
Total number of others receiving over \$50,000 for professional services	0	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2004

(HTA)

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 ▶ \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		X
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		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V, Form 990	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6** ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____ City _____ ST _____ Country _____
- 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.)
- 11 a** ☐ 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.)
- 11 b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					0
16 Membership fees received					0
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					0
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					0
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	0	0	0	0	0
24 Line 23 minus line 17	0	0	0	0	0
25 Enter 1% of line 23	0	0	0	0	0

26 Organizations described on lines 10 or 11:	a	Enter 2% of amount in column (e), line 24	▶	26a	0
b	Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts		▶	26b	
c	Total support for section 509(a)(1) test: Enter line 24, column (e)		▶	26c	0
d	Add: Amounts from column (e) for lines:	18 0 19 0			
		22 0 26b 0		26d	0
e	Public support (line 26c minus line 26d total)		▶	26e	0
f	Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶	26f	0.00%

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

(2003) (2002) (2001) (2000)

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2003) (2002) (2001) (2000)

c Add: Amounts from column (e) for lines.

15 0 16 0

17 0 20 0 21 0

d Add: Line 27a total 0 and line 27b total 0

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) 27f 0

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) 27g 0.00%

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) 27h 0.00%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions)
(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?	X	
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?	X	
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 7 of Schedule A instructions.	X	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
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?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		X
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.		X
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	X	

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)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.)

		Organizations	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	0 0
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	0 0
38	Total lobbying expenditures (add lines 36 and 37)	38	0 0
39	Other exempt purpose expenditures	39	0 0
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0 0
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	}	41 0 0
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0 0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0 0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0 0

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.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures					0
48 Grassroots nontaxable amount					0
49 Grassroots ceiling amount (150% of line 48(e))					0
50 Grassroots lobbying expenditures					0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	0
d Mailings to members, legislators, or the public		X	0
e Publications, or published or broadcast statements		X	0
f Grants to other organizations for lobbying purposes		X	0
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	0
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	0
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

Line 1a (990) - Direct public support

1	Contributions	1	2,500
2	Non Cash Contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 9 - Special Events)	6	0
7	-----	7	
8	-----	8	
9	-----	9	
10	Total	10	2,500

Line 8 (990) - Gain/loss from sale of assets other than inventory

Index	Description	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)		Expense of sale and cost of improve- ments
										Cost	Donated value	
Totals:												
Public Securities												
1	E Published Books (stock)	X			Steve Yeich	6/1/2000	via IPO	11/4/2004	83	50	0	0
2	Aggregate (stock)	X			Steve Yeich	7/1/2001	via IPO	11/4/2004	83	50	0	0
3	AI's Plant Care (stock)	X			Steve Yeich	11/14/2001	via IPO	11/4/2004	167	100	0	0
4	Portraits (stock)	X			Steve Yeich	2/28/2002	via IPO	11/4/2004	167	100	0	0
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

To add more lines to this schedule, press CTRL+Q

Line 9 (990) - Special events and activities

	Event A	Event B	Event C	All others	Totals
1 Special event name	Fundraising				
1a Number of special events					
2 Gross receipts	1,756			2	1,756
3 Less contributions				3	0
4 Gross revenue	1,756	0	0	0	1,756
5 Less direct expenses	327			5	327
6 Net income or (loss)	1,429	0	0	0	1,429

Line 47 (990) - Accounts receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1 Accounts Receivable	1	2,731	0		
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11 Total accounts receivable	11	2,731	0	0	0

Line 54 (990) - Investments - Securities

Check one box below to indicate how securities are report.

☒ Cost☐ End of year market value (FMV)

Securities at end of year	Number of shares/ face value	Value at time of donation	Beginning balance book value Cost	Ending balance book value Cost
1 E. Published Books			50	0
2 Aggregate, Inc			50	0
3 Al's Plant Care, Inc			100	0
4 Portraits			100	0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16				0
17				0
18				0
19				0
20				0
21 Totals	21	0	0	300

Line 42 for 990**Total:**

1,865

1	computer	1	92
2	computer	2	14
3	organ	3	143
4	art	4	618
5	art	5	934
6	computer	6	53
7	computer	7	11
8		8	
9		9	
10		10	

Line 57 (990) - Land, buildings, and equipment

Land (net of any amortization)				Land (net of any amortization)			
				Beginning		End	
1			1				
2			2				
3			3				
4			4				
5			5				
6	Total land (net of any amortization)		6	0		0	

Buildings and equipment				Buildings and equipment				Accumulated depreciation			
				Beginning		End		Beginning		End	
7	Equipment		7	21,234		21,234		10,118		11,983	
8			8								
9			9								
10			10								
11			11								
12			12								
13			13								
14			14								
15			15								
16			16								
17	Total buildings and equipment		17	21,234		21,234		10,118		11,983	
18	Buildings and equipment (less accumulated depreciation)		18					11,116		9,251	
19	Total land, buildings and equipment		19					11,116		9,251	

Category or Item				Cost/Other Basis		Accumulated Depreciation		Book Value
1			1					
2			2					
3			3					
4			4					
5			5					
6			6					
7			7					
8			8					
9			9					
10			10					
11	Total		11	0		0		0

Line 58 (990) - Other assets

				Beginning		End	
1	deposits		1	139		139	
2			2				
3			3				
4			4				
5			5				
6			6				
7			7				
8			8				
9			9				
10			10				
11	Total other assets		11	139		139	

Line 57a for 990**Total:****21,234**

1	computer	1	600
2	computer	2	100
3	organ	3	1,000
4	art	4	8,750
5	art	5	10,000
6	computer	6	509
7	computer	7	275

Line 57b for 990**Total:**

11,983

1	computer	1	554
2	computer	2	83
3	organ	3	654
4	art	4	4,704
5	art	5	5,604
6	computer	6	318
7	computer	7	66

Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

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

OMB No. 1545-0172

2004Attachment
Sequence No. **67**

Name(s) shown on return

Academy For Learning

Business or activity to which this form relates

Non-profit school

Identifying number

86-0850124

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 page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
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 3 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 2003 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 2005. 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 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	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 2004 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			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2004 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 8 of the instructions)

21	Listed property. Enter amount from line 28	21	1865
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	1865
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 9 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ 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 8 of the instructions)							25	
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):								
See Depreciation worksheet		%					1865	
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 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	1865
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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)						
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
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 10 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 10 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 10 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 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	

FIN 86-0850124

Description of Property	Date Placed in Service	Cost or Other Basis	Business/Investment Use %	Section 179 Deduction and Special Allowance	Depreciation Prior Years	Basis for Depreciation	Method/Convention	Recovery Period	Rate or Table %	Depreciation Deduction
Computer	11-00	600 ⁰⁰	100%		462.00	600 ⁰⁰	HY	5	GDS 200%	92
computer organ	7-01	100 ⁰⁰	100%		69.00	100 ⁰⁰	HY	5	GDS 200%	14
Art	12-01	1000 ⁰⁰	100%		511.00	1,000 ⁰⁰	HY	5	GDS 200%	143
Art	12-31-01	8750 ⁰⁰	100%		4086.00	8750 ⁰⁰	HY	5	GDS 200%	618
Computer	12-31-01	109000 ⁰⁰	100%		4670.00	10,000 ⁰⁰	HV	5	GDS 200%	934
Computer	3-02	509 ⁰⁰	100%		265.00	509.00	HV	5	GDS 200%	53
Computer	12-04-03	275 ⁰⁰	100%		55.00	275.00	HV	5	GDS 200%	11
Totals		21234			10118	21,234				1865

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time—Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization <u>Academy For Learning</u>	Employer identification number <u>86-0850124</u>
	Number, street, and room or suite no. If a P.O. box, see instructions. <u>1018 E. Sahara Avenue, Suite D</u>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <u>Las Vegas, NV 89104-3218</u>	

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

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box August 15 ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) 417N. If this is for the **whole** group, check this box ☐. If it is for part of the group, check this box ☒ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until August 15, 2005, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 2004 or
 - ☐ tax year beginning _____, 20____, and ending _____, 20____.

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

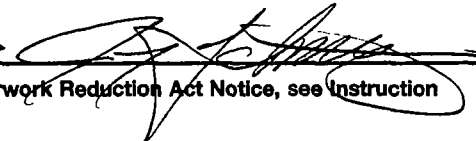
3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

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

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

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 ► 	Title ► <u>President</u>	Date ► <u>5/13/05</u>
For Paperwork Reduction Act Notice, see instruction	Cat. No. 27916D	Form 8868 (12-2000)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **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	Name of Exempt Organization	Employer identification number
	Academy For Learning	86-0850124
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	1018 E. Sahara Avenue, Suite D	
File by the extended due date for filing the return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Las Vegas, NV 89104-3218	

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

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 9227 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 4720 | |

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 ►
- Virginia Schmitz**

Telephone No. ► (702) 737-8668 FAX No. ► (702) 492-7667

- 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, 20 05.
- 5 For calendar year 2004, or other tax year beginning _____, 20____, and ending _____, 20____.
- 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 for review of this return by accountants and legal counsel.

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. \$ _____**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 ► President Date ► 8/15/05**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 it was filed.
- ☐ Other _____

Director

Alternate Mailing Address — Enter the address if you want the copy of this application returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

EXTENSION APPROVED

SEP 01 2005

FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **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 Academy For Learning	Employer identification number 86 : 0850124
	Number, street, and room or suite no. If a P.O. box, see instructions. 1018 E. Sahara Avenue, Suite D	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Las Vegas, NV 89104-3218	

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

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 4720 | |

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 **Virginia Schmitz**
Telephone No. **(702) 737-8668** FAX No. **(702) 492-7667**
- 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) **4171**. 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**, 20**05**.
- 5** For calendar year **2004**, or other tax year beginning _____, 20____, and ending _____, 20____.
- 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 for review of this return by accountants and legal counsel.**

- 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. \$ _____

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  Title **President** Date **8/8/05****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 _____

By: _____ Date _____
Director**Alternate Mailing Address** — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)