Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2004

Open to Public Inspection

A For the 2004 calendar year, or tax year beginning , and ending

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

Please use IRS label or print or type See Specific Instructions.

C Name of organization
LOS GATOS ACADEMY

Number and street (or P O box if mail is not delivered to street address) | Room/suite
16158 KENNEDY ROAD

City or town | State or country | ZIP + 4
LOS GATOS | CA | 95032

D Employer identification number
77-0192378

E Telephone number
408-356-4053

F Accounting method: ☒ Cash ☐ Accrual
☐ 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).

G Website: ▶ N/A

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 ▶ 554,442

H and I are not applicable to section 527 organizations.

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

H(b) If "Yes," enter number of affiliates ▶ N/A

H(c) Are all affiliates included? ☐ 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 ▶

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 page 18 of the instructions)

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	12,606		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	**Total** (add lines 1a through 1c) (cash $ 12,606 noncash $)			1d	12,606
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	533,164
3	Membership dues and assessments			3	0
4	Interest on savings and temporary cash investments			4	37
5	Dividends and interest from securities			5	0
6 a	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 ▶)			7	0

		(A) Securities		(B) Other		
8 a	Gross amount from sales of assets other than inventory . . . SEE LINE 8 ATTACHMENT	0	8a	8,635		
b	Less: cost or other basis and sales expenses	0	8b	37,348		
c	Gain or (loss) (attach schedule)	0	8c	-28,713		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))				8d	-28,713

9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ ☐				
a	Gross revenue (not including $ 12,606 of contributions reported on line 1a)	9a	0		
b	Less direct expenses other than fundraising expenses	9b	0		
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	0
10 a	Gross sales of inventory, less returns and allowances	10a			
b	Less· cost of goods sold	10b			
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	517,094
13	Program services (from line 44, column (B))			13	533,588
14	Management and general (from line 44, column (C))			14	46,269
15	Fundraising (from line 44, column (D))			15	5,364
16	Payments to affiliates (attach schedule)			16	0
17	**Total expenses** (add lines 16 and 44, column (A))			17	585,221
18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-68,127
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	75,229
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	7,102

Revenue
Expenses
Net Assets

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OGDEN, UT

SCANNED NOV 1 5 2005

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions
(HTA)

Form **990** (2004)

30

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	37,696		37,696	
26 Other salaries and wages	26	143,164	143,164		
27 Pension plan contributions	27	0			
28 Other employee benefits	28	0			
29 Payroll taxes	29	13,310	10,483	2,827	
30 Professional fundraising fees	30	0			
31 Accounting fees	31	1,072	1,072		
32 Legal fees	32	5,323		5,323	
33 Supplies	33	0			
34 Telephone	34	2,460	2,460		
35 Postage and shipping	35	0			
36 Occupancy	36	181,047	181,047		
37 Equipment rental and maintenance	37	0			
38 Printing and publications	38	0			
39 Travel	39	0			
40 Conferences, conventions, and meetings	40	0			
41 Interest	41	1,358	1,358		
42 Depreciation, depletion, etc. (attach schedule)	42	7,427	7,427		
43 Other expenses not covered above (itemize) a SEE STM 1	43a	186,577	186,577		
b SEE STM 2 OTHER MGNT & GEN	43b	423		423	
c SEE STM 3 OTHER FUNDRAISING	43c	5,364			5,364
d	43d	0			
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	585,221	533,588	46,269	5,364

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? ▶ EDUCATION IN A RELIGIOUS CONTEXT. 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 APPROXIMATELY 80 CHILDREN RECEIVE YEAR ROUND 1ST GRADE THROUGH HIGH SCHOOL EDUCATION IN A RELIGIOUS CONTEXT (Grants and allocations $)	533,588
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) ▶	533,588

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			95,673	45	7,102
	46	Savings and temporary cash investments				46	
	47 a	Accounts receivable	47a	0			
	b	Less: allowance for doubtful accounts	47b	0	-4,876	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				52	
	53	Prepaid expenses and deferred charges				53	
	54	Investments—securities (attach schedule) ▶ ☐ Cost ☐ FMV			0	54	0
	55 a	Investments—land, buildings, and equipment: basis	55a	0			
	b	Less: accumulated depreciation (attach schedule)	55b	0	0	55c	0
	56	Investments—other (attach schedule)			0	56	0
	57 a	Land, buildings, and equipment: basis	57a	0			
	b	Less: accumulated depreciation (attach schedule)	57b	0	44,777	57c	0
	58	Other assets (describe ▶ See attached worksheet)			74,153	58	0
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			209,727	59	7,102
Liabilities	60	Accounts payable and accrued expenses				60	
	61	Grants payable				61	
	62	Deferred revenue				62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			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 ▶ See attached worksheet)			134,498	65	0
	66	**Total liabilities** (add lines 60 through 65)			134,498	66	0
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☐ 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 ▶ ☒ 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			75,229	72	7,102
	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)			75,229	73	7,102
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			209,727	74	7,102

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:			
(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	0
c	Line a minus line b ▶		c	0
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) ▶		d	0
e	Total revenue per line 12, Form 990 (line c plus line d) ▶		e	0

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:			
(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	0
c	Line a minus line b ▶		c	0
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) ▶		d	0
e	Total expenses per line 17, Form 990 (line c plus line d) ▶		e	0

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 JEAN SPINNER Str 16736 CHIRCO City LOS GATOS ST CA ZIP 95032	Title DIRECTOR Hr/WK 40	17,378	0	0
Name HOWARD SPINNE Str 16736 CHIRCO City LOS GATOS ST CA ZIP 95032	Title DIRECTOR Hr/WK 0	0	0	0
Name LAUREN WILSON Str 16259 CAMELIA TE City LOS GATOS ST CA ZIP 95032	Title DIRECTOR Hr/WK 40	20,318	0	0
Name [redacted] City [redacted]	Title DIRECTOR Hr/WK 0	0	0	0
Name [redacted] City [redacted]	Title DIRECTOR Hr/WK 0	0	0	0
Name [redacted] City [redacted] ST CA ZIP	Title DIRECTOR Hr/WK 0	0	0	0
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title 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		
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 ☐ exempt or ☐ nonexempt.					
81 a	Enter direct and indirect political expenditures. See line 81 instructions	81a	0			
b	Did the organization file Form 1120-POL for this year?			81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?			82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?			83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?			83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?			84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			84b	N/A	N/A
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?			85a		X
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?			85b		X
	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					
c	Dues, assessments, and similar amounts from members	85c				
d	Section 162(e) lobbying and political expenditures	85d				
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e				
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0			
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				
b	Gross receipts, included on line 12, for public use of club facilities	86b				
87	*501(c)(12) orgs.* Enter: a Gross income from members or shareholders	87a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b				
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 ▶ ; section 4912 ▶ ; section 4955 ▶					
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 ▶ N/A

d Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ N/A

90 a List the states with which a copy of this return is filed ▶ CA

b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 90b 12

91 The books are in care of ▶ Name JEAN SPINNER Telephone no. ▶ 408-356-4053

Located at ▶ 16158 Kennedy Rd L.G CA ZIP + 4 ▶ 95032

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 TUITION					370,217
b SCHOOL RENT					126,361
c TESTING, TUTORING, CONTRACT, ETC					32,936
d DAYCARE FEES					3,200
e MATERIALS FEES					450
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	37	
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					-28,713
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		37	504,451

105 Total (add line 104, columns (B), (D), and (E)) ▶ 504,488

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE ATTACHED STATEMENT

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

[redacted]

10/27/05

Date

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.)

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

OMB No. 1545-0047

2004

Name of the organization: LOS GATOS ACADEMY

Employer identification number: 77-0192378

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 ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
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 ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Name Check here if a business ☐ Str City ST ZIP Country		
Total number of others receiving over $50,000 for professional services . ▶		

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

(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 ▶ $ 0 (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)	1		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	

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 ▶ 27c 0

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

e Public support (line 27c total minus line 27d total) ▶ 27e 0

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?	29	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?	30	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?	31	X	

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

DURING REGISTRATION NONDISCRIMINATORY POLICY DISCLOSED

			Yes	No
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	X	

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement)

			Yes	No
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		X
b	Admissions policies?	33b		X
c	Employment of faculty or administrative staff?	33c		X
d	Scholarships or other financial assistance?	33d		X
e	Educational policies?	33e		X
f	Use of facilities?	33f		X
g	Athletic programs?	33g		X
h	Other extracurricular activities?	33h		X

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

			Yes	No
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		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	34b		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	35	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)		(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	0	0
39 Other exempt purpose expenditures	39		
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			
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	41	0	0
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			
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 11 of the instructions.)

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?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

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

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

52 a 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

Form **4562**

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

2004

Attachment
Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
LOS GATOS ACADEMY		77-0192378

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	0
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	0
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	102,000

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7 Listed property. Enter the amount from line 29	7	0		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8	0
9 Tentative deduction. Enter the **smaller** of line 5 or line 8			9	0
10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562			10	0
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	0
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11			12	0
13 Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	0		

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	0
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	0
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	0

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	7,427
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20 a 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	0
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr			22	7,427
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	0		

For Paperwork Reduction Act Notice, see separate instructions.

(HTA)

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)	(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	0	
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):								
		%						
		%						
		%						
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	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

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						

	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
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 pg 11 of the instructions)					
43 Amortization of costs that began before your 2004 tax year				43	0
44 **Total.** Add amounts in column (f). See page 12 of the instructions for where to report				44	0

Form **8868**
(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545-1709

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

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

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

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

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

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile*.

Type or print	Name of Exempt Organization LOS GATOS ACADEMY	Employer identification number 77-0192378
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P O. box, see instructions. 16158 KENNEDY ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOS GATOS, CA 95032	

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

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

- The books are in the care of ▶ JEAN SPINNER

Telephone No. ▶ 408-356-4053 FAX No. ▶

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

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 8/15/2005, to file the exempt organization return for the organization named above The extension is for the organization's return for.
▶ ☒ calendar year 2004 or
▶ ☐ tax year beginning ______, and ending ______

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

3 a	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	$ 0
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	$ 0
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	$ 0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.
(HTA)

- 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: LOS GATOS ACADEMY

Employer identification number: 77-0192378

Number, street, and room or suite no. If a P.O. box, see instructions: 220 BELGATOS ROAD

For IRS use only

City, town or post office, state, and ZIP code. For a foreign address, see instructions.: LOS GATOS, CA 95032

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

☒ Form 990	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-BL	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-EZ	☐ Form 1041-A	☐ Form 8870
☐ Form 990-PF	☐ 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 ▶ LAUREN WILSON
  Telephone No. ▶ 408-358-1046 FAX No. ▶
- If the organization does **not** have an office or place of business in the United States, check this box . . . . ▶ ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the **whole** group, check this box ▶ ☐. If it is for **part** of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 11/15/2005 .

5 For calendar year 2004, or other tax year beginning ______, and ending ______.

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

7 State in detail why you need the extension More time is requested to acquire all information needed to complete and file an accurate return.

8 a 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 . . . . $ 0

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 . . . . $ 0

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. $ 0

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 ▶ 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 an extension was requested

☐ Other

Director By Date

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

Type or print

Name: DAVID PULIAFICO INC

Number and street (include suite, room, or apt. no.) or a P.O. box number: 1630 TENNANT AVE

City or town, province or state, and country (including postal or ZIP code): MORGAN HILL, CA 95037

Line 1a (990) - Direct public support

1	Contributions	1	12,606
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	12,606

STM 1 FORM 990 PART II LINE 43 OTHER PROGRAM SERVICE EXPENSE

Total: 186,577

1	BANK FEES	1	40
2	CLASSROOM SUPPLIES	2	2,014
3	VEHICLE EXPENSE	3	1,209
4	ESTATES EXPENSE	4	702
5	LICENSES AND FEES	5	90,594
6	INSURANCE EXPENSE	6	6,827
7	OUTSIDE SERVICES	7	36,061
8	PROMO MARKETING AND PR	8	4,570
9	COPIES AND PRINTING	9	792
10	UTILITIES EXPENSE	10	22,498
11	EDUCATIONAL PROGRAMS	11	18,756
12	PROGRAMS EXPENSE	12	1,392
13	GRADUATION EXPENSE	13	165
14	OTHER EXPENSE	14	243
15	POSTAGE AND SHIPPING	15	714
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	
30		30	
31		31	
32		32	
33		33	
34		34	
35		35	
36		36	
37		37	
38		38	
39		39	
40		40	

STM 2 FORM 990 LINE 43B OTHER MGNT & GEN. EXPENSE

		Total:	423
1	OFFICE SUPPLIES	1	423
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	

STM. 3 FORM 990 LINE 43C OTHER FUNDRAISING EXPENSE

		Total:	5,364
1	STUDENT ART SHOW EXPENSE	1	5,364
2		2	
3		3	
4		4	
5		5	

Line 47 (990) - Accounts receivable

			Accounts receivable			Allowance for doubtful accounts		
			Beginning		End	Beginning		End
1	TUITION PREPAYMENT	1	-4,876					
2		2						
3		3						
4		4						
5		5						
6		6						
7		7						
8		8						
9		9						
10		10						
11	Total accounts receivable	11	-4,876		0	0		0

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	195,924		0	151,147		0
8		8						
9		9						
10		10						
11		11						
12		12						
13		13						
14		14						
15		15						
16		16						
17	Total buildings and equipment	17	195,924		0	151,147		0
18	Buildings and equipment (less accumulated depreciation)	18				44,777		0
19	Total land, buildings and equipment	19				44,777		0

	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	RENT DEPOSIT	1	70,000		
2	PRE-PAID COPIER SERVICE	2	481		
3	PRE-PAID INSURANCE	3	2,872		
4	N/R PRESCHOOL	4	800		
5		5			
6		6			
7		7			
8		8			
9		9			
10		10			
11	Total other assets	11	74,153		0

Line 65 (990) - Other liabilities

			Beginning		End
1	PLAYGROUND EQUIPMENT BANK LOAN	1	25,910		
2	UNION SCHOOL DISTRICT	2	44,409		
3	CREDIT CARD	3	1,835		
4	ADVANCED TUITION PAYMENTS	4	41,514		
5	CHALLENGER SCHOOL DEPOSIT	5	20,830		
6		6			
7		7			
8		8			
9		9			
10		10			
11	Total other liabilities	11	134,498		0

FORM 990 .EXEMPT ORGANIZATION TAX RETURN

PART VI – OTHER INFORMATION

LINE 79.

THERE WAS A TERMINATION OF SERVICES DURING THE YEAR AS LOS GATOS ACADEMY WAS CLOSING DOWN OPERATIONS.

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

LOS GATOS ACADEMY

Totals:	Gross sales	Cost, other basis and expenses
Public Securities	0	0
Non-Public Securities	0	0
Other sales	8,635	37348

Index	Description	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities		Schools Items left to or sold to or dump or Misc Purchasers	Date acquired	Acquistion method	Date released	Gross sales price	Cost or other basis (Enter one field only) Cost		Expense of sale and cost of improvements	Depreciation
1	2TV'S & VCRS				RECYCLE	1/1/1990	PURCHASED	6/1/2002	0	820			820
2	CAR PHONE				RECYCLE	1/1/1991	PURCHASED	6/28/2004	0	502			502
3	CARPET				UNION SCHOOL DIST	5/9/2000	PURCHASED	8/25/2004	0	2,539			2,324
4	CARPET				LGA PRESCHOOL	10/16/1995	PURCHASED	8/25/2004	0	4,635			4,635
5	CARPETING				DUMP	7/1/1993	PURCHASED	8/25/2004	0	4,536			4,536
6	CHAIRS				GARAGE SALE	11/1/1989	PURCHASED	6/1/2004	10	390			390
7	CHAIRS & TABLES				LGA PRESCHOOL	12/31/1995	PURCHASED	8/25/2004	0	10,175			10,175
8	COMPUTER				DUMP/RECYCLE	6/1/1990	PURCHASED	8/25/2004	0	136			136
9	COMPUTER				DUMP/RECYCLE	12/4/1996	PURCHASED	8/25/2004	0	215			215
10	COMPUTER MAC & PRINTER				DUMP/RECYCLE	7/7/1999	PURCHASED	8/25/2004	0	2,488			2,417
11	COMPUTER MAC G3				DUMP/RECYCLE	6/14/1999	PURCHASED	8/25/2004	0	2,556			2,482
12	COMPUTER SYSTEM				DUMP/RECYCLE	6/22/1998	PURCHASED	8/25/2004	0	7,157			7,155
13	COMPUTER UPGRADE				DUMP/RECYCLE	12/19/1997	PURCHASED	8/25/2004	0	784			783
14	COPIER				DUMP/RECYCLE	7/15/1997	PURCHASED	8/25/2004	0	549			549
15	COPIER				DUMP/RECYCLE	11/17/1998	PURCHASED	8/25/2004	0	7,971			7,970
16	COPY EQUIPMENT				UNION SCHOOL DIST	6/1/1996	PURCHASED	8/25/2004	0	860			860
17	DALLAS MIDWAY				DUMP/RECYCLE	8/31/1998	PURCHASED	8/25/2004	0	730			730
18	EQUIPMENT				GARGAGE SALE	10/10/1996	PURCHASED	6/28/2004	278	1,640			1,640
19	EQUIPMENT & FIXTURE				PURCHASER	6/1/1988	PURCHASED	5/19/2004	1,885	9,670			9,670
20	FAX				LGA PRESCHOOL	1/3/1996	PURCHASED	8/25/2004	0	939			914
21	FILING CABINET				GARAGE SALE	1/1/1991	PURCHASED	7/1/2004	54	345			345
22	FIXTURES				DUMP	5/1/1989	PURCHASED	5/19/2004	0	513			513
23	GIMEX EQUIP				UNION SCHOOL DIST	6/11/1997	PURCHASED	8/25/2004	0	2,287			2,236
24	GIMEX EQUIP				UNION SCHOOL DIST	3/13/1997	PURCHASED	8/25/2004	0	1,757			1,757
25	GIMEX PLAY STRUCTURE				UNION SCHOOL DIST	6/1/2000	PURCHASED	8/25/2004	0	21,867			13,277
26	HRS				GARAGE SALE	11/5/1996	PURCHASED	7/2/2004	141	1,135			1,135
27	IBM/APPLE COMPUTER				GARAGE SALE	11/1/1993	PURCHASED	5/19/2004	757	3,057			3,057
28	IRRIGATION IMPROVEMENT				UNION SCHOOL DIST	2/22/2001	PURCHASED	8/25/2004	0	4,305			1,158
29	LIBRARY FUNITURE				APPLESEED SCHOOL	1/6/1997	PURCHASED	5/19/2004	1,648	2,849			2,785
30	LITTLE TIKES PLAY STRUCTURE				UNION SCHOOL DIST	10/17/2000	PURCHASED	8/25/2004	0	53,977			25,916
31	MIRRORS				LGA PRESCHOOL	9/22/1995	PURCHASED	8/25/2004	0	1,150			1,150
32	MIS FURN/FIX				OTHER SCHOOLS	7/1/1994	PURCHASED	6/28/2004	1,867	4,034			4,034
33	OTHER EQUIPMENT				GARAGE SALE	1/1/1990	PURCHASED	6/21/2004	110	1,372			1,372
34	PHONE SYSTEM				UNION SCHOOL DIST	9/1/1994	PURCHASED	8/25/2004	0	2,038			2,038
35	PHONE SYSTEM				UNION SCHOOL DIST	9/18/1995	PURCHASED	8/25/2004	0	738			738
36	PL SYSTEM				UNION SCHOOL DIST	2/1/1993	PURCHASED	8/25/2004	0	1,537			1,537
37	PLAY STSTEM				UNION SCHOOL DIST	10/1/1993	PURCHASED	8/25/2004	0	2,692			2,692
38	REFRIGERATOR				LGA PRESCHOOL	7/7/1995	PURCHASED	8/25/2004	0	694			694
39	SAFE				LGA PRESCHOOL	9/13/1995	PURCHASED	8/25/2004	0	338			338
40	TABLES & CHAIRS				LGA PRESCHOOL	1/1/1991	PURCHASED	6/1/2004	55	500			500
41	TABLE & CHAIRS				SONOMA ACADEMY	1/1/1993	PURCHASED	8/25/2004	830	4,913			4,913
42	TABLES & SHELVES				LGA PRESCHOOL	6/7/1996	PURCHASED	8/25/2004	0	3,252			3,252
43	TREE HOUSE				UNION SCHOOL DIST	3/7/1997	PURCHASED	8/25/2004	0	400			392
44	VAN				LINDA DANZACK	1/1/1991	PURCHASED	6/28/2004	1,000	19,655			19,655
45													

Assets by Classification - 990

LOS GATOS ACADEMY 77-0192378

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec., 179, Bonus	2004 Deprec.	2004 Accum. Deprec.
7-yr General purpose tools, machinery, and equipment														
	EQUIPMENT & FIXTU	6/1/1988	F-10	100 00%	9,670	0	0	9,670	7	SL/GDS	HY	9,670	0	9,670
	FIXTURES	5/1/1989	F-10	100.00%	513	0	0	513	7	SL/GDS	HY	513	0	513
	CHAIRS	11/1/1989	F-10	100.00%	390	0	0	390	7	SL/GDS	HY	390	0	390
	2TV'S & VCRS	1/1/1990	F-10	100.00%	820	0	0	820	5	SL/GDS	HY	820	0	820
	OTHER EQUIPMENT	1/1/1990	F-10	100.00%	1,372	0	0	1,372	5	SL/GDS	HY	1,372	0	1,372
	COMPUTER	6/1/1990	F-10	100.00%	1,363	0	0	1,363	5	SL/GDS	HY	1,363	0	1,363
	FILING CABINET	1/1/1991	F-10	100 00%	345	0	0	345	7	SL/GDS	HY	345	0	345
	TABLES & CHAIRS	1/1/1991	F-10	100 00%	500	0	0	500	7	SL/GDS	HY	500	0	500
	CAR PHONE	1/1/1991	F-10	100.00%	502	0	0	502	5	SL/GDS	HY	502	0	502
	VAN	1/1/1991	F-10	100.00%	19,655	0	0	19,655	7	SL/GDS	HY	19,655	0	19,655
	TABLES & CHAIRS	1/1/1993	F-10	100.00%	4,913	0	0	4,913	7	SL/GDS	HY	4,913	0	4,913
	PL SYSTEM	2/1/1993	F-10	100 00%	1,537	0	0	1,537	5	200DB	HY	1,537	0	1,537
	COPY EQUIPMENT	6/1/1993	F-10	100 00%	860	0	0	860	7	SL/GDS	HY	860	0	860
	CARPETING	7/1/1993	F-10	100 00%	4,536	0	0	4,536	7	SL/GDS	HY	4,536	0	4,536
	PLAY SYSTEM	10/1/1993	F-10	100 00%	2,692	0	0	2,692	7	SL/GDS	HY	2,692	0	2,692
	IBM/APPL COMPUTE	11/1/1993	F-10	100 00%	3,057	0	0	3,057	5	SL/GDS	HY	3,057	0	3,057
	MIS FURN/FIX	7/1/1994	F-10	100 00%	4,034	0	0	4,034	5	SL/GDS	HY	4,034	0	4,034
	PHONE SYSTEM	9/1/1994	F-10	100 00%	2,038	0	0	2,038	5	SL/GDS	HY	2,038	0	2,038
	REFRIGERATOR	7/7/1995	F-10	100 00%	694	0	0	694	5	200DB	HY	694	0	694
	SAFE	9/13/1995	F-10	100.00%	338	0	0	338	7	200DB	HY	338	0	338
	PHONE SYSTEM	9/18/1995	F-10	100 00%	738	0	0	738	5	200DB	HY	738	0	738
	MIRRORS	9/22/1995	F-10	100 00%	1,150	0	0	1,150	7	200DB	HY	1,150	0	1,150
	CARPET	10/16/1995	F-10	100 00%	4,635	0	0	4,635	7	200DB	HY	4,635	0	4,635
	CHAIRS & TABLES	12/31/1995	F-10	100 00%	10,175	0	0	10,175	7	200DB	HY	10,175	0	10,175
	FAX	1/3/1996	F-10	100.00%	939	0	0	939	5	200DB	HY	914	0	914
	TABLES & SHELVES	6/7/1996	F-10	100 00%	3,252	0	0	3,252	5	200DB	HY	3,252	0	3,252
	DALLAS MIDWAY	8/31/1996	F-10	100 00%	730	0	0	730	7	200DB	HY	730	0	730
	EQUIPMENT	10/10/1996	F-10	100 00%	1,640	0	0	1,640	7	200DB	HY	1,640	0	1,640
	HRS	11/5/1996	F-10	100 00%	1,135	0	0	1,135	7	200DB	HY	1,135	0	1,135
	COMPUTER	12/4/1996	F-10	100 00%	215	0	0	215	5	200DB	HY	215	0	215
	LIBRARY FUNITURE	1/6/1997	F-10	100.00%	2,849	0	0	2,849	7	200DB	HY	2,721	64	2,785
	TREE HOUSE	3/7/1997	F-10	100 00%	400	0	0	400	7	200DB	HY	383	9	392
	GIMIX EQUIP	3/13/1997	F-10	100 00%	1,757	0	0	1,757	7	200DB	HY	1,679	39	1,718
	GIMEX EQUIP	6/11/1997	F-10	100 00%	2,287	0	0	2,287	7	200DB	HY	2,185	51	2,236
	COPIER	7/15/1997	F-10	100 00%	549	0	0	549	5	200DB	HY	549	0	549
	COMPUTER UPGRAI	12/19/1997	F-10	100.00%	784	0	0	784	5	200DB	HY	784	0	784
	COMPUTER SYSTEN	6/22/1998	F-10	100 00%	7,157	0	0	7,157	5	200DB	HY	7,155	0	7,155
	COPIER	11/17/1998	F-10	100 00%	7,971	0	0	7,971	5	200DB	HY	7,970	0	7,970
	COMPUTER MAC G3	6/14/1999	F-10	100 00%	2,556	0	0	2,556	5	200DB	HY	2,408	74	2,482
	COMPUTER MAC & F	7/7/1999	F-10	100.00%	2,488	0	0	2,488	5	200DB	HY	2,346	71	2,417
	CARPET	5/9/2000	F-10	100 00%	2,539	0	0	2,539	5	200DB	MQ2	2,143	181	2,324

Assets by Classification - 990

LOS GATOS ACADEMY 77-0192378

Item No	Description of Property	Date Placed In Service	Asset Code	Bus. Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum. Deprec., 179, Bonus	2004 Deprec.	2004 Accum. Deprec.
	GIMIX PLAY STRUCT	6/1/2000	F-10	100 00%	21,867	0	0	21,867	7	SL/GDS	MQ2	11,324	1,953	13,277
	LITTLE TIKES PLAY !	10/17/2000	F-10	100 00%	53,977	0	0	53,977	7	SL/GDS	MQ4	24,097	4,819	28,916
	Total 7-yr Genl purp tools, mach, equip				191,619	0	0	191,619				150,157	7,261	157,418
15-yr Land improvements														
	IRRIGATION IMPROV	2/22/2001	R-4	100.00%	4,305	0	0	4,305	15	150DB	HY	992	166	1,158
	Total 15-yr Land improvements				4,305	0	0	4,305				992	166	1,158
					195,924	0	0	195,924				151,149	7,427	158,576