

**Short Form**

**Return of Organization Exempt From Income Tax**

**2005**

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

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

Department of the Treasury Internal Revenue Service

Open to Public Inspection

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

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

**C Name of organization**  
**Citizens for an Alternative Tax System**  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**PO Box BB**  
 City or town, state or country, and ZIP + 4  
**Frazier Park CA 93222**

**D Employer identification number**  
**95-4297165**

**E Telephone number**  
**(661) 242-1899**

**F Group Exemption Number** ▶

**G Accounting method**  Cash  Accrual Other (specify) ▶

**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I Web site:** ▶ **www.cats.org**

**J Organization type** (check only one) —  501(c) ( **4** ) (insert no)  4947(a)(1) or  527

**K Check**  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ **1,725.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Instructions)

1	Contributions, gifts, grants, and similar amounts received	1	1,725.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
6	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
6a	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
6b	b Less direct expenses other than fundraising expenses	6b	
6c	c Net income or (loss) from special events and activities (line 6a less line 6b)	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
7b	b Less cost of goods sold	7b	
7c	c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	
8	Other revenue (describe ▶ _____)	8	
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	<b>1,725.</b>
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ See Other Expenses Statement)	16	1,979.
17	<b>Total expenses</b> (add lines 10 through 16)	17	<b>1,979.</b>
18	Excess or (deficit) for the year (line 9 less line 17)	18	<b>-254.</b>
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<b>2,618.</b>
20	Other changes in net assets or fund balances (attach explanation)	20	
21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21	<b>2,364.</b>

**Part II Balance Sheets** — If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ (See Instructions)

	(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	2,484.
23	Land and buildings	0.
24	Other assets (describe ▶ <b>Booklet inventory</b> )	134.
25	<b>Total assets</b>	<b>2,618.</b>
26	<b>Total liabilities</b> (describe ▶ _____)	0.
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>2,618.</b>

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Part III Statement of Program Service Accomplishments (See Instructions)		Expenses	
What is the organization's primary exempt purpose? <b>Tax reform</b>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	<u>Education of the public and Congress about the benefits of a national sales tax vs an income tax via public events and the internet. Benefits not measurable.</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	1,358.
29	----- ----- (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30	----- ----- (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (attach schedule) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	32	1,358.

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See 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 and deferred compensation	(E) Expense account and other allowances
Steven L. Hayes Pine Mountain Club, CA	President 0	0.	0.	0.
Paula Hayes Pine Mountain Club, CA	Treasurer 1	0.	0.	0.
Glenn Wahlquist Marshall, VA	Director 10	0.	0.	0.
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Part V Other Information (Note the attachment requirement in the instructions)			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T			
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' att a stmt) See L-36 Stmt	36	X	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/>	37a	0.	
b	Did the organization file Form 1120-POL for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If 'Yes,' attach the sch specified in the ln 38 instructions and enter the amount involved	38b	N/A	
39	501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9	39a	N/A	
b	Gross receipts, included on line 9, for public use of club facilities	39b	N/A	
40a	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under:			
	section 4911 <input type="checkbox"/> N/A, section 4912 <input type="checkbox"/> N/A, section 4955 <input type="checkbox"/> N/A			
b	501(c)(3) and (4) organizations 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 an explanation	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>			0.
d	Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>			0

**Part V Other Information** (Note the attachment requirement in the instructions) (Continued)

41 List the states with which a copy of this return is filed ▶ California, Virginia

42 a The books are in care of ▶ Paula Hayes

Telephone no. ▶ (661) 242-1899

Located at ▶ 2220 Ironwood Dr., Pine Mountain Club, CA

ZIP + 4 ▶ 93222-0028

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

	Yes	No
42b		X
42c		X

If 'Yes,' enter the name of the foreign country ▶ \_\_\_\_\_

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S. ?

If 'Yes,' enter the name of the foreign country ▶ \_\_\_\_\_

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 – Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

▶ 43

N/A

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**

▶ *Steven L. Hayes* 6-7-06 ▶ Steven L. Hayes, President  
 Signature of officer Date Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ *Paula Hayes* Date 6-7-06 Check if self-employed  Preparer's SSN or PTIN (See General Instruction W)  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ PAULA HAYES, CPA  
PO BOX BB EIN 95-4278619  
FRAZIER PARK CA 93222-0028 Phone no ▶ \_\_\_\_\_

BAA

Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)

<u>Bank charges</u>	<u>532.</u>
<u>Computer/website expense</u>	<u>1,185.</u>
<u>Taxes, licenses &amp; fees</u>	<u>89.</u>
<u>Telephone</u>	<u>173.</u>
Total	<u><u>1,979.</u></u>

Explanation Statement

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Form/Line: Form 990-EZ, Part V

Line 36

Explanation of. Liquidation, Dissolution, Termination or Substantial Contraction

During 2005, there were no employees on payroll. All work was done by volunteers.

## 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).
- 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](http://www.irs.gov/efile).

<b>Type or print</b>	Name of Exempt Organization <b>Citizens for an Alternative Tax System</b>	Employer identification number <b>95 : 4297165</b>
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. <b>PO Box BB</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Pine Mountain Club, CA 93222-0028</b>	

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

- |   |  |                                    |
|---|--|------------------------------------|
| <input 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 checked="" 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 |

• The books are in the care of ▶ **Paula Hayes**

Telephone No ▶ ( **661** ) **242-1899** FAX No. ▶ ( **305** ) **675-2878**

- 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 **August 15**, 20**06**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
 ▶  calendar year 20**05** 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 \$ \_\_\_\_\_ **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