

# Return of Organization Exempt From Income Tax

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

**2004**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2004 calendar year, or tax year beginning** 4/1/2004 **and ending** 3/31/2005

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

**C Name of organization**  
 SACRAMENTO PC USERS GROUP  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 P O BOX 162227  
 City or town State or country ZIP + 4  
 SACRAMENTO CA 95816-2227

**D Employer identification number**  
68-0179964

**E Telephone number**

**F Accounting method:**  Cash  Accrual  
 Other (specify) ▶

**G Website:** ▶ WWW.SACPCUG.ORG

**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 ▶ 7,061

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

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

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

		1a		1b		1c		1d	
Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:								
	<b>a</b> Direct public support								0
	<b>b</b> Indirect public support								
	<b>c</b> Government contributions (grants)								
	<b>d Total</b> (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)								0
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)								0
	<b>3</b> Membership dues and assessments								6,714
	<b>4</b> Interest on savings and temporary cash investments								263
	<b>5</b> Dividends and interest from securities								0
	<b>6 a</b> Gross rents								
	<b>b</b> Less: rental expenses								
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)								0
<b>7</b> Other investment income (describe ▶ )								0	
Revenue	<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other					
			0		0				
			0		0				
			0		0				
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))								0
	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)							0
		<b>b</b> Less: direct expenses other than fundraising expenses							0
		<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)							
<b>10 a</b> Gross sales of inventory, less returns and allowances									
	<b>b</b> Less: cost of goods sold								
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)								0
<b>11</b> Other revenue (from Part VII, line 103)								84	
<b>12 Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)								7,061	
Expenses	<b>13</b> Program services (from line 44, column (B))								5,518
	<b>14</b> Management and general (from line 44, column (C))								1,749
	<b>15</b> Fundraising (from line 44, column (D))								0
	<b>16</b> Payments to affiliates (attach schedule)								0
	<b>17 Total expenses</b> (add lines 16 and 44, column (A))								7,267
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)								-206
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))								66,528
	<b>20</b> Other changes in net assets or fund balances (attach explanation)								-1,597
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)								64,725

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.)

Table with 5 columns: Line number, Description, (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include Grants and allocations, Specific assistance, Benefits paid, Compensation of officers, etc., and Total functional expenses.

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.)

Table with 2 columns: Description of program service, Program Service Expenses. Row 1: PROVIDING A FORUM FOR THE EXCHANGE OF IDEAS AND INFORMATION REGARDING PERSONAL COMPUTERS. THERE ARE APPROXIMATELY 400 MEMBERS. Expenses: 5,518.

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

				(A)		(B)
				Beginning of year		End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
<b>Assets</b>	<b>45</b>	Cash—non-interest-bearing . . . . .		7,071	<b>45</b>	4,983
	<b>46</b>	Savings and temporary cash investments . . . . .		38,998	<b>46</b>	39,283
	<b>47 a</b>	Accounts receivable . . . . .	<b>47a</b> 0			
	<b>b</b>	Less: allowance for doubtful accounts . . . . .	<b>47b</b> 0	0	<b>47c</b>	0
	<b>48 a</b>	Pledges receivable . . . . .	<b>48a</b> 0			
	<b>b</b>	Less: allowance for doubtful accounts . . . . .	<b>48b</b> 0	0	<b>48c</b>	0
	<b>49</b>	Grants receivable . . . . .			<b>49</b>	
	<b>50</b>	Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		0	<b>50</b>	0
	<b>51 a</b>	Other notes and loans receivable (attach schedule) . . . . .	<b>51a</b> 0			
	<b>b</b>	Less: allowance for doubtful accounts . . . . .	<b>51b</b> 0	0	<b>51c</b>	0
	<b>52</b>	Inventories for sale or use . . . . .			<b>52</b>	
	<b>53</b>	Prepaid expenses and deferred charges . . . . .			<b>53</b>	
	<b>54</b>	Investments—securities (attach schedule) . . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	<b>54</b>	0
	<b>Liabilities</b>	<b>55 a</b>	Investments—land, buildings, and equipment: basis . . . . .	<b>55a</b> 20,459		
<b>b</b>		Less: accumulated depreciation (attach schedule) . . . . .	<b>55b</b> 0	20,459	<b>55c</b>	20,459
<b>56</b>		Investments—other (attach schedule) . . . . .		0	<b>56</b>	0
<b>57 a</b>		Land, buildings, and equipment: basis . . . . .	<b>57a</b> 0			
<b>b</b>		Less: accumulated depreciation (attach schedule) . . . . .	<b>57b</b> 0	0	<b>57c</b>	0
<b>58</b>		Other assets (describe . . . . . )		0	<b>58</b>	0
	<b>59</b>	<b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .		66,528	<b>59</b>	64,725
<b>Net Assets or Fund Balances</b>	<b>60</b>	Accounts payable and accrued expenses . . . . .			<b>60</b>	
	<b>61</b>	Grants payable . . . . .			<b>61</b>	
	<b>62</b>	Deferred revenue . . . . .			<b>62</b>	
	<b>63</b>	Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		0	<b>63</b>	0
	<b>64 a</b>	Tax-exempt bond liabilities (attach schedule) . . . . .		0	<b>64a</b>	0
	<b>b</b>	Mortgages and other notes payable (attach schedule) . . . . .		0	<b>64b</b>	0
	<b>65</b>	Other liabilities (describe . . . . . )		0	<b>65</b>	0
	<b>66</b>	<b>Total liabilities</b> (add lines 60 through 65) . . . . .		0	<b>66</b>	0
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	<b>67</b>	Unrestricted . . . . .			<b>67</b>	
	<b>68</b>	Temporarily restricted . . . . .			<b>68</b>	
	<b>69</b>	Permanently restricted . . . . .			<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74.					
	<b>70</b>	Capital stock, trust principal, or current funds . . . . .			<b>70</b>	
	<b>71</b>	Paid-in or capital surplus, or land, building, and equipment fund . . . . .			<b>71</b>	
	<b>72</b>	Retained earnings, endowment, accumulated income, or other funds . . . . .		66,528	<b>72</b>	64,725
	<b>73</b>	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) <b>must</b> equal line 19; column (B) <b>must</b> equal line 21) . . . . .		66,528	<b>73</b>	64,725
	<b>74</b>	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .		66,528	<b>74</b>	64,725

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.)

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<p><b>a</b> Total revenue, gains, and other support per audited financial statements . . . ▶ <b>a</b></p> <p><b>b</b> Amounts included on line <b>a</b> but not on line 12, Form 990:</p> <p>(1) Net unrealized gains on investments . . . \$</p> <p>(2) Donated services and use of facilities . . . \$</p> <p>(3) Recoveries of prior year grants . . . \$</p> <p>(4) Other (specify):                  ----- \$                  ----- \$</p> <p>Add amounts on lines (1) through (4) ▶ <b>b</b> 0</p> <p><b>c</b> Line <b>a</b> minus line <b>b</b> . . . . . ▶ <b>c</b> 0</p> <p><b>d</b> Amounts included on line 12, Form 990 but not on line <b>a</b>:</p> <p>(1) Investment expenses not included on line 6b, Form 990 . . . . \$</p> <p>(2) Other (specify):                  ----- \$                  ----- \$</p> <p>Add amounts on lines (1) and (2) . ▶ <b>d</b> 0</p> <p><b>e</b> Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b>) . . . . . ▶ <b>e</b> 0</p>	<p><b>a</b> Total expenses and losses per audited financial statements . . . ▶ <b>a</b></p> <p><b>b</b> Amounts included on line <b>a</b> but not on line 17, Form 990:</p> <p>(1) Donated services and use of facilities . . \$</p> <p>(2) Prior year adjustments reported on line 20, Form 990 . . . . . \$</p> <p>(3) Losses reported on line 20, Form 990 . . . \$</p> <p>(4) Other (specify):                  ----- \$                  ----- \$</p> <p>Add amounts on lines (1) through (4) ▶ <b>b</b> 0</p> <p><b>c</b> Line <b>a</b> minus line <b>b</b> . . . . . ▶ <b>c</b> 0</p> <p><b>d</b> Amounts included on line 17, Form 990 but not on line <b>a</b>:</p> <p>(1) Investment expenses not included on line 6b, Form 990 . . . . \$</p> <p>(2) Other (specify):                  ----- \$                  ----- \$</p> <p>Add amounts on lines (1) and (2) . ▶ <b>d</b> 0</p> <p><b>e</b> Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b>) . . . . . ▶ <b>e</b> 0</p>
---	--

**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 MILT HULL Str 4909 FAIR OAKS B City SACRAMENTO ST CA ZIP 95825	Title PRESEDENT Hr/WK 10	0	0	0
Name DENNIS DUFFY Str PO BOX 214037 City SARAMENTO ST CA ZIP 95821	Title SECRETARY Hr/WK 5	0	0	0
Name TIM CARDOZO Str 8392 ALATERNA C City ORANGEVALE ST CA ZIP 95662	Title VICE PRESIDENT Hr/WK 5	0	0	0
Name DON FRIEZE Str 2640 RADCLIFFE C City SACRAMENTO ST CA ZIP 95826	Title TREASURER Hr/WK 10	0	0	0
Name BRIAN SMITHER Str 6896 CHERRYWOOD City SACRAMENTO ST CA ZIP 95823	Title VICE PRESIDENT Hr/WK 5	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 -----			
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.)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 76 through 92 regarding organizational activities, financials, and tax status.

**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	
<b>93</b> Program service revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments . . . . .					
<b>g</b> Fees and contracts from government agencies . . . . .					
<b>94</b> Membership dues and assessments . . . . .					6,714
<b>95</b> Interest on savings and temporary cash investments . . . . .					263
<b>96</b> Dividends and interest from securities . . . . .					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property . . . . .					
<b>b</b> not debt-financed property . . . . .					
<b>98</b> Net rental income or (loss) from personal property . . . . .					
<b>99</b> Other investment income . . . . .					
<b>100</b> Gain or (loss) from sales of assets other than invento . . . . .					
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory . . . . .					
<b>103</b> Other revenue: <b>a</b> _____					
<b>b</b> SEE SCHEDULE					84
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .		0		0	7,061
<b>105</b> Total (add line 104, columns (B), (D), and (E)) . . . . .					7,061

**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 instruction:

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).
94	PROVIDING A DATABASE OF MEMBERS SO THAT MEMBERSHIP INFO CAN BE MAINTAINED.
103b	ALLOW VENDORS TO SHOWCASE THEIR PRODUCTS TO MEMBERS.

**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 instructio

(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: DONALD O. FRIEZE  
Date: \_\_\_\_\_  
Title: TREASURER

**Paid Preparer's Use Only**

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

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

OMB No. 1545-0047

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

**2004**

**Supplementary Information—(See separate instructions.)**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

SACRAMENTO PC USERS GROUP

68-0179964

**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 Str NONE				
City ST Zip Country	Title Avg hr/wk	NONE	NONE	NONE
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 Check here if a business <input type="checkbox"/>		
Str		
City ST ZIP Country	NONE	NONE
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		

**Part III Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<b>1</b> 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.) . . . . . 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.		X
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property? . . . . .		X
<b>b</b> Lending of money or other extension of credit? . . . . .		X
<b>c</b> Furnishing of goods, services, or facilities? . . . . .		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .		X
<b>e</b> Transfer of any part of its income or assets? . . . . .		X
<b>3 a</b> 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.) . . . . .	X	
<b>b</b> Do you have a section 403(b) annuity plan for your employees? . . . . .		X
<b>4 a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? . . . . .		X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .		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
NOMINAL SCHOLARSHIPS ARE GRANTED TO INDIVIDUALS WHO APPLY.	12

- 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.) . . . . .	84	50	750	0	884
16 Membership fees received . . . . .	6,714	10,495	14,471	24,818	56,498
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 . . . . .	263	430	604	779	2,076
19 Net income from unrelated business activities not included in line 18 . . . . .		640	1,723	4,679	7,042
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 . . . . .	7,061	11,615	17,548	30,276	66,500
24 Line 23 minus line 17 . . . . .	7,061	11,615	17,548	30,276	66,500
25 Enter 1% of line 23 . . . . .	71	116	175	303	

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 <u>0</u> 19 <u>0</u> . . . . . ▶	26d	0
22 <u>0</u> 26b <u>0</u> . . . . . ▶	26e	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) 0 (2001) 0 (2000) 0

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 <u>884</u> 16 <u>56,498</u> . . . . . ▶	27c	57,382
17 <u>0</u> 20 <u>0</u> 21 <u>0</u> . . . . . ▶	27d	0
d Add: Line 27a total . . . . . 0 and line 27b total . . . . . 0 . . . . . ▶	27e	57,382
e Public support (line 27c total minus line 27d total) . . . . . ▶	27f	66,500
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ▶	27g	86.29%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶	27h	3.12%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶		

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
<b>29</b> 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? . . . . .		
<b>30</b> 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? . . . . .		
<b>31</b> 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.) ----- ----- -----		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		
<b>b</b> Admissions policies? . . . . .		
<b>c</b> Employment of faculty or administrative staff? . . . . .		
<b>d</b> Scholarships or other financial assistance? . . . . .		
<b>e</b> Educational policies? . . . . .		
<b>f</b> Use of facilities? . . . . .		
<b>g</b> Athletic programs? . . . . .		
<b>h</b> Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
<b>b</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.		
<b>35</b> 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 . . . . .		

**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.

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>45</b> Lobbying nontaxable amount . . . . .					0
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) . . . . .					0
<b>47</b> Total lobbying expenditures . . . . .					0
<b>48</b> Grassroots nontaxable amount . . . . .					0
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) . . . . .					0
<b>50</b> 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
<b>a</b> Volunteers . . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> .) . . . . .			
<b>c</b> Media advertisements . . . . .			
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> Total lobbying expenditures (Add lines <b>c</b> through <b>h</b> .) . . . . .			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



SACRAMENTO PC USERS GROUP 68-0179964  
FISCAL YEAR ENDING 3/31/2005  
SCHEDULE OF OTHER EXPENSES

	TOTAL	PROGRAM MANAGEMENT SERVICES & GENERAL	
DUES	50.00		50.00
INSURANCE	1100.00		1100.00
MEETING EXPENSES	1883.00	1883.00	
MISCELLANEOUS EXPENSES	220.00		220.00
MEMMERSHIP EXPENSES	359.00		359.00
TAXES, LICENSES AND PERMITS	20.00		20.00
TOTALS	<b>3632.00</b>	<b>1883.00</b>	<b>1749.00</b>