

Form **990****Return of Organization Exempt from Income Tax**

OMB No. 1545-0047

**2004**Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)Open to Public  
Inspection

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 **11/01**, 2004, and ending **10/31**, 2005**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.**CES AND ASSOCIATES, INC**  
3518 W. HAMILTON AVE  
NASHVILLE, TN 37218**D** Employer identification number

62-1528625

**E** Telephone number

615-299-8097

**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).

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: \_\_\_\_\_**M** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**G** Web site: 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 **1,385,460.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See instructions)

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
<b>a</b> Direct public support	<b>1a</b>	455,039.		
<b>b</b> Indirect public support	<b>1b</b>			
<b>c</b> Government contributions (grants)	<b>1c</b>			
<b>d</b> Total (add lines 1a through 1c) (cash \$ 455,039. noncash \$ )	<b>1d</b>	455,039.		
<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	918,442.		
<b>3</b> Membership dues and assessments	<b>3</b>	430.		
<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	1,614.		
<b>5</b> Dividends and interest from securities	<b>5</b>			
<b>6a</b> Gross rents	<b>6a</b>			
<b>b</b> Less: rental expenses	<b>6b</b>			
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b> Other investment income (describe: _____)	<b>7</b>			
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities	<b>8a</b>	(B) Other	
<b>b</b> Less: cost or other basis and sales expenses		<b>8b</b>		
<b>c</b> Gain or (loss) (attach schedule)		<b>8c</b>		
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))		<b>8d</b>		
<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 \$ 455,039. of contributions reported on line 1a)	<b>9a</b>	9,935.		
<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>			
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>	STATEMENT 1	9,935.	
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>			
<b>b</b> Less: cost of goods sold	<b>10b</b>			
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>			
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	1,385,460.		
<b>13</b> Program services (from line 44, column (B))	<b>13</b>	1,012,760.		
<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	279,194.		
<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	51,094.		
<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>	1,343,048.		
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	42,412.		
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	-236,883.		
<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	SEE STATEMENT 2	204,199.	
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	9,728.		

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**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

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 (att sch) (cash \$ _____ non-cash \$ _____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	75,000.	49,500.	25,500.	
26 Other salaries and wages	26	284,948.	186,728.	98,220.	
27 Pension plan contributions	27				
28 Other employee benefits	28	25,002.	15,412.	9,590.	
29 Payroll taxes	29	120.	120.		
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	4,052.		3,927.	125.
34 Telephone	34	11,264.	4,080.	7,184.	
35 Postage and shipping	35	5,261.	3,645.	1,216.	400.
36 Occupancy	36	124,906.	124,906.		
37 Equipment rental and maintenance	37	15,881.	13,531.	2,350.	
38 Printing and publications	38	7,773.	7,059.		714.
39 Travel	39	3,185.	3,185.		
40 Conferences, conventions, and meetings	40				
41 Interest	41	59,140.		59,140.	
42 Depreciation, depletion, etc (attach schedule)	42	52,356.	52,356.		
43 Other expenses not covered above (itemize): a SEE STATEMENT 3	43a	674,160.	552,238.	72,067.	49,855.
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	1,343,048.	1,012,760.	279,194.	51,094.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**What is the organization's primary exempt purpose? ☒ SEE STATEMENT 4

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) &amp; (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants &amp; allocations to others.)

Program Service Expenses  
(Required for 501(c)(3) and  
(4) organizations and  
4947(a)(1) trusts; but  
optional for others.)

a SEE STATEMENT 5		
(Grants and allocations \$ _____)		1,012,760.
b		
(Grants and allocations \$ _____)		
c		
(Grants and allocations \$ _____)		
d		
(Grants and allocations \$ _____)		
e Other program services	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		1,012,760.

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**Part IV Balance Sheets** (See 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
45	Cash — non-interest-bearing.....	23,709.	45	149,644.
46	Savings and temporary cash investments.....	14,378.	46	9,003.
47 a	Accounts receivable.....	81,227.		
47 b	Less: allowance for doubtful accounts.....	2,660.	47 c	78,567.
48 a	Pledges receivable.....	71,200.		
48 b	Less: allowance for doubtful accounts.....		48 c	71,200.
49	Grants receivable.....		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule).....		50	
51 a	Other notes & loans receivable (attach sch).....			
51 b	Less: allowance for doubtful accounts.....		51 c	
52	Inventories for sale or use.....	41,657.	52	216,007.
53	Prepaid expenses and deferred charges.....		53	8,966.
54	Investments — securities (attach schedule)..... <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		54	
55 a	Investments — land, buildings, & equipment: basis.....	10,900.		
55 b	Less: accumulated depreciation (attach schedule)..... STATEMENT 6.....	62,893.	55 c	10,900.
56	Investments — other (attach schedule).....		56	
57 a	Land, buildings, and equipment: basis.....	1,035,027.		
57 b	Less: accumulated depreciation (attach schedule)..... STATEMENT 7.....	289,543.	57 c	745,484.
58	Other assets (describe ► SEE STATEMENT 8).....		58	19,920.
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74).....	1,051,922.	59	1,309,691.
60	Accounts payable and accrued expenses.....	107,407.	60	158,697.
61	Grants payable.....		61	
62	Deferred revenue.....		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule).....		63	
64 a	Tax-exempt bond liabilities (attach schedule).....		64 a	
64 b	Mortgages and other notes payable (attach schedule).....	1,175,485.	64 b	1,118,956.
65	Other liabilities (describe ► SEE STATEMENT 9).....	5,913.	65	22,310.
66	<b>Total liabilities</b> (add lines 60 through 65).....	1,288,805.	66	1,299,963.
<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>				
67	Unrestricted.....	-337,884.	67	-91,273.
68	Temporarily restricted.....	101,001.	68	101,001.
69	Permanently restricted.....		69	
<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>				
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.....		72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21).....	-236,883.	73	9,728.
74	<b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73).....	1,051,922.	74	1,309,691.

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.

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)**

a	Total revenue, gains, and other support per audited financial statements .....	a	1,385,519.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments .... \$	59.	
(2)	Donated services and use of facilities .... \$		
(3)	Recoveries of prior year grants .... \$		
(4)	Other (specify):		
	----- \$		
	Add amounts on lines (1) through (4) .....	b	59.
c	Line a minus line b .....	c	1,385,460.
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	
e	Total revenue per line 12, Form 990 (line c plus line d) .....	e	1,385,460.

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

a	Total expenses and losses per audited financial statements .....	a	1,343,048.
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	
c	Line a minus line b .....	c	1,343,048.
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	
e	Total expenses per line 17, Form 990 (line c plus line d) .....	e	1,343,048.

**Part V 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
SEE STATEMENT 10				
		54,000.	0.	21,000.

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 instructions.

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Part VI Other Information (See 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.		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.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81a	b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions.	81a	0.
81b	b Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	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
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
84b	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
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
85c	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.	85c	N/A
85d	c Dues, assessments, and similar amounts from members.	85d	N/A
85e	d Section 162(e) lobbying and political expenditures.	85e	N/A
85f	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	85f	N/A
85g	f Taxable amount of lobbying and political expenditures (line 85d less 85e).	85g	N/A
85h	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85h	N/A
86a	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?	86a	N/A
86b	86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86b	N/A
86c	b Gross receipts, included on line 12, for public use of club facilities.	86c	N/A
87a	87 501(c)(12) organizations. Enter: a Gross income from members or shareholders.	87a	N/A
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	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
89a	89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>	89a	
89b	b 501(c)(3) and 501(c)(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 a statement explaining each transaction.	89b	X
90a	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.	90a	0.
90b	d Enter: Amount of tax on line 89c, above, reimbursed by the organization.	90b	0.
91	90a List the states with which a copy of this return is filed <u>NONE</u>	91	
92	b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	92	29
93	91 The books are in care of <u>KALISHA MOORE</u> Telephone number <u>615-299-8097</u>	93	
94	Located at <u>3518 W. HAMILTON AVE., NASHVILLE, TN</u> ZIP + 4 <u>37218</u>	94	
95	92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here.	95	N/A
96	and enter the amount of tax-exempt interest received or accrued during the tax year.	96	N/A

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**Part VII Analysis of Income-Producing Activities** (See 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 SEE STATEMENT 11					918,442.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					430.
95 Interest on savings & temporary cash invmnts.			14	1,614.	
96 Dividends & 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 pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					9,935.
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))				1,614.	928,807.
105 Total (add line 104, columns (B), (D), and (E))					930,421.

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 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).
1	SEE STATEMENT 12

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See 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				

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See 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.)

Please Sign Here	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.	
	Signature of officer <i>Samuel E. Kirk</i>	Date 04/30/06
Paid Preparer's Use Only	Type or print name and title Samuel E. Kirk President	
	Preparer's signature <i>Sarah Chaffee, CPA</i>	Date 4-26-06
	Firm's name (or yours if self-employed) AKERSLOOT, PATTERSON & ASSOCIATES, PLLC	Check if self-employed <input type="checkbox"/>
	3326 ASPEN GROVE DRIVE, SUITE 500 FRANKLIN, TN 37067	Preparer's SSN or PTIN (See General Instruction W) P00546174
	EIN 62-1384008	Phone no. 615-376-8800

Form **8868**

(Rev. December 2004)

Department of the Treasury  
Internal Revenue Service**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 ☒ **X**
- 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> File by the due date for filing your return. See instructions.	Name of Exempt Organization		Employer identification number
	CES AND ASSOCIATES, INC		62-1528625
	Number, street, and room or suite number. If a P.O. box, see instructions.		
	3518 W. HAMILTON AVE		
	City, town, or post office. For a foreign address, see instructions.		state ZIP code
	NASHVILLE, TN 37218		

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

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

- The books are in the care of ▶ SAM KIRK

Telephone No. ▶ 615-299-8097

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 6/15, 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 \_\_\_\_ or  
 ▶ ☒ tax year beginning 11/01, 20 04, and ending 10/31, 20 05.

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. \$ 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.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form 8868 (Rev 12-2004)

Schedule A (Form 990 or 990-EZ) 2004 CES AND ASSOCIATES, INC

62-1528625

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

N/A

Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked 'a' and 'limited control' provisions apply.**Limits on Lobbying Expenditures**

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

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	37	
38	Total lobbying expenditures (add lines 36 and 37) .....	38	
39	Other exempt purpose expenditures .....	39	
40	Total exempt purpose expenditures (add lines 38 and 39) .....	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -- If the amount on line 40 is --      The lobbying nontaxable amount is -- Not over \$500,000 .....		
	Over \$500,000 but not over \$1,000,000 .....		
	Over \$1,000,000 but not over \$1,500,000 .....		
	Over \$1,500,000 but not over \$17,000,000 .....		
	Over \$17,000,000 .....		
42	Grassroots nontaxable amount (enter 25% of line 41) .....	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the instructions for lines 45 through 50.)

	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 .....				
46	Lobbying ceiling amount (150% of line 45(e)) .....				
47	Total lobbying expenditures .....				
48	Grassroots non- taxable amount .....				
49	Grassroots ceiling amount (150% of line 48(e)) .....				
50	Grassroots lobbying expenditures .....				

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

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

N/A

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.) .....			

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

BAA

Schedule A (Form 990 or 990-EZ) 2004

**Part VII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See 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?

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

① Cash,

(ii) Other assets.

b Other transactions:

(I) Sales or exchanges of assets with a noncharitable exempt organization.

(ii) Purchases of assets from a noncharitable exempt organization.

(iii) Rental of facilities, equipment, or other assets.

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations.

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

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

[illegible]

**52a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? .....

► ☐ Yes ☒ No

b If 'Yes,' complete the following schedule:

[illegible]