

Return of Organization Exempt From Income Tax

2007

Under 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

Department of the Treasury Internal Revenue Service

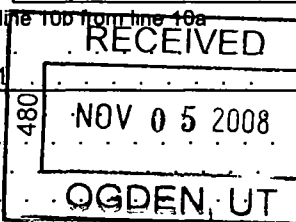
The organization may have to use a copy of this return to satisfy state reporting requirements

Form 990 header section including organization name (ACADEMY FOR LEARNING), address (1018 E. SAHARA AVE, LAS VEGAS, NV), and identification numbers.

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

Main table with columns for Revenue, Expenses, and Net Assets. Rows include contributions, program service revenue, membership dues, and total revenue/expenses.

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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. (See 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 a	Grants paid from donor advised funds (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22 b	Other grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	5,800	3,480	2,204	116
25 b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0	0	0	0
25 c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	78,478	78,478		
27	Pension plan contributions not included on lines 25a, b, and c	0			
28	Employee benefits not included on lines 25a - 27	0			
29	Payroll taxes	6,447	3,868	2,450	129
30	Professional fundraising fees	0			
31	Accounting fees	300	300		
32	Legal fees	279	279		
33	Supplies	2,352	1,882	470	
34	Telephone	440	440		
35	Postage and shipping	130	104	25	1
36	Occupancy	26,705	21,364	4,807	534
37	Equipment rental and maintenance	620	56	564	
38	Printing and publications	0			
39	Travel	0		0	
40	Conferences, conventions, and meetings	356		356	
41	Interest	0			
42	Depreciation, depletion, etc. (attach schedule)	1,290	0	1,290	0
43	Other expenses not covered above (itemize):				
43 a	Advertisement	4,548	0	4,548	0
43 b	License Fee	10,992	10,992	0	0
43 c	Liability and Workman's Comp Insurance	2,931	0	2,931	0
43 d	Course Materials	507	507	0	0
43 e	Field Trip Expenses	565	565	0	0
43 f	Bank Charges	8	0	8	0
43 g		0	0	0	0
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	142,748	122,315	19,653	780

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 \$