

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

A For the 2004 calendar year, or tax year beginning 10/01, 2004, and ending 09/30/2005

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

C Name of organization
THE COPYRIGHT SOCIETY OF THE USA

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
352 7TH AVENUE, SUITE 739

City or town, state or country, and ZIP + 4
NEW YORK, NY 10001-5012

D Employer identification number
13-6159787

E Telephone number
(212) 354-6401

F Accounting method: Cash Accrual
Other (specify) _____

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.**

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 Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **▶** **466,627.**

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

Revenue	1 Contributions, gifts, grants, and similar amounts received:						
	a Direct public support	1a					
	b Indirect public support	1b					
	c Government contributions (grants)	1c					
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d					
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2					7,346.
	3 Membership dues and assessments	3					206,143.
	4 Interest on savings and temporary cash investments	4					1,492.
	5 Dividends and interest from securities	5					3,495.
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c					
	7 Other investment income (describe ▶ _____)	7					
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other				
	13,526.	8a					
	b Less: cost or other basis and sales expenses	8b					
	c Gain or (loss) (attach schedule)	8c	13,526.				
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d					13,526.	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	STMT. 1.			37,704.	
	b Less: direct expenses other than fundraising expenses	9b					
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				37,704.	
10a 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					
11 Other revenue (from Part VII, line 103)	11					196,921.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12					466,627.	
Expenses	13 Program services (from line 44, column (B))	13				387,209.	
	14 Management and general (from line 44, column (C))	14				92,916.	
	15 Fundraising (from line 44, column (D))	15				40,744.	
	16 Payments to affiliates (attach schedule)	16					
	17 Total expenses (add lines 16 and 44, column (A))	17					520,869.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18				-54,242.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19				145,803.	
	20 Other changes in net assets or fund balances (attach explanation)	20	STMT. 2.			-5,253.	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21					86,308.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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 \$ <u>4,026</u> , noncash \$ _____)	22 4,026.	4,026.		
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 NONE			
26 Other salaries and wages	26 78,249.	41,302.	36,947.	
27 Pension plan contributions	27			
28 Other employee benefits	28 6,085.		6,085.	
29 Payroll taxes	29 7,045.	4,028.	3,017.	
30 Professional fundraising fees	30			
31 Accounting fees	31 6,775.		6,775.	
32 Legal fees	32			
33 Supplies	33 1,868.	498.	1,370.	
34 Telephone	34 2,699.	1,099.	1,600.	
35 Postage and shipping	35 6,462.	3,963.	2,499.	
36 Occupancy	36 26,538.	14,021.	12,517.	
37 Equipment rental and maintenance	37 7,291.	6,600.	691.	
38 Printing and publications	38 9,609.	9,324.	285.	
39 Travel	39			
40 Conferences, conventions, and meetings	40 153,758.	153,758.		
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42 327.		327.	
43 Other expenses not covered above (itemize): <u>STMT 3</u>	43a 210,137.	148,590.	20,803.	40,744.
b -----	43b			
c -----	43c			
d -----	43d			
e -----	43e			
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 520,869.	387,209.	92,916.	40,744.

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 (See page 25 of the instructions.)

What is the organization's primary exempt purpose? <u>STMT 4</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a <u>CONTRIBUTIONS TO LOCAL COPYRIGHT SOCIETY CHAPTERS FOR SET UP COST AND EXCESS MEETING EXPENSES</u> (Grants and allocations \$ <u>4,026.</u>)	4,026.
b <u>COST OF MAILING, PRINTING AND EDITING OF THE COPYRIGHT LAW JOURNAL</u> (Grants and allocations \$ _____)	68,926.
c <u>THE COST OF MEETINGS WHICH EDUCATES KEY PEOPLE COPYRIGHT LAWS AND RIGHTS IN VARIOUS FORMS OF INTELLECTUAL PROPERTY.</u> (Grants and allocations \$ _____)	312,150.
d <u>DESIGN AND MAINTENANCE OF WEBSITE TO FACILITATE MEMBERS ACCESS TO COPYRIGHT, MEETING, AND MEMBERSHIP INFORMATION.</u> (Grants and allocations \$ _____)	2,107.
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	387,209.

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

			(A)		(B)	
			Beginning of year		End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
Assets	45	Cash - non-interest-bearing	73,180.	45	85,238.	
	46	Savings and temporary cash investments	25,979.	46	31,526.	
	47a	Accounts receivable	47a 1,705.			
	b	Less: allowance for doubtful accounts	47b	NONE 47c	1,705.	
	48a	Pledges receivable	48a			
	b	Less: allowance for doubtful accounts	48b	48c		
	49	Grants receivable		49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less: allowance for doubtful accounts	51b	51c		
	52	Inventories for sale or use		52		
	53	Prepaid expenses and deferred charges	5,000.	53	NONE	
	54	Investments - securities (attach schedule) STMT 5. <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	149,349.	54	126,627.	
	55a	Investments - land, buildings, and equipment: basis	55a			
	b	Less: accumulated depreciation (attach schedule)	55b	55c		
	56	Investments - other (attach schedule)		56		
	57a	Land, buildings, and equipment: basis	57a 1,637.			
	b	Less: accumulated depreciation (attach schedule)	57b 491.	1,474. 57c	1,146.	
58	Other assets (describe <input type="checkbox"/> STMT 6)	16,401.	58	17,343.		
59 Total assets (add lines 45 through 58) (must equal line 74)			271,383.	59	263,585.	
Liabilities	60	Accounts payable and accrued expenses	1,200.	60	13,248.	
	61	Grants payable		61		
	62	Deferred revenue	105,150.	62	149,886.	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe <input type="checkbox"/> STMT 7)	19,230.	65	14,143.	
66 Total liabilities (add lines 60 through 65)			125,580.	66	177,277.	
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.						
Net Assets or Fund Balances	67	Unrestricted	145,803.	67	86,308.	
	68	Temporarily restricted		68		
	69	Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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		72		
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)	145,803.	73	86,308.		
74 Total liabilities and net assets / fund balances (add lines 66 and 73)			271,383.	74	263,585.	

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 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
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
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?
80 b If "Yes," enter the name of the organization
81 a Enter direct and indirect political expenditures. See line 81 instructions.
81 b Did the organization file Form 1120-POL for this year?
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?
82 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.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83 b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85 b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85 c Dues, assessments, and similar amounts from members
85 d Section 162(e) lobbying and political expenditures
85 e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85 f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85 g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85 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?
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12
86 b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders
87 b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
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?
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under:
89 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?
90 a List the states with which a copy of this return is filed
90 b Number of employees employed in the pay period that includes March 12, 2004
91 The books are in care of
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041

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 ROYALTY INCOME					7,346.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					206,143.
95 Interest on savings and temporary cash investments			14	1,492.	
96 Dividends and interest from securities			14	3,495.	
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			18	13,526.	
101 Net income or (loss) from special events					37,704.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b MEETING INCOME					196,921.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				18,513.	448,114.
105 Total (add line 104, columns (B), (D), and (E))					466,627.

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).
17	STMT 17

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	%			
	%			
	%			
	%			

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 Sign Here

Signature of officer: [Signature] Date: _____

Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: **MAR 29 2007** Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): **P00232254**

Firm's name (or yours if self-employed), address, and ZIP + 4: **PKF, CPA'S PC** EIN: **13-3643244**

29 BROADWAY Phone no.: **212-867-8000**

NEW YORK, NY 10006-3201

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

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.

Type or print	Name of Exempt Organization THE COPYRIGHT SOCIETY OF THE USA	Employer identification number 17-7307017
	Number, street, and room or suite no. If a P.O. box, see instructions. 352 7TH AVENUE, SUITE 739	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10001-5012	

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(sec. 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 ▶ _____

Telephone No. ▶ _____ 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 05/16, 2005, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or

▶ tax year beginning 10/01, 2003, and ending 09/30, 2004.

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. \$ _____

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.

Form **8868** (Rev. 12-2004)

COPY

FEB 14 2005

PKCF, CPAs, A Professional Corporation
29 Broadway, NY, NY 10006

6569

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (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.

2006 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.

Name of Exempt Organization: THE COPYRIGHT SOCIETY OF THE USA
Employer identification number: 17-7307017
Address: 352 7TH AVENUE, SUITE 739, NEW YORK, NY 10001-5012

Check type of return to be filed (File a separate application for each return):
Form 990 (checked), Form 990-T, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (sec. 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041-A, Form 4720, Form 5227, Form 6069, Form 8870

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 Telephone No. 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.

I request an additional 3-month extension of time until 08/15/2006
For calendar year, or other tax year beginning 10/01/2004 and ending 09/30/2005
If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period
State in detail why you need the extension ALL THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT AND WILL NOT BE AVAILABLE BY THE RETURN DUE DATE.

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.
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.
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.

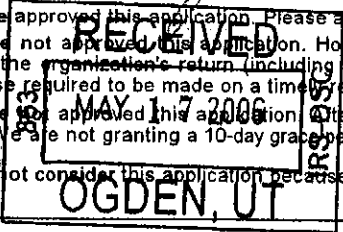
Signature and Verification

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: [Signature] Title: ACCOUNTANT'S AUTHORIZED TO PREPARE RETURN Date: MAY 10 2006

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



EXTENSION APPROVED

Director By: JUN 8 2006

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.

Name: PKE, CPAS, PC
Number and street (include suite, room, or apt. no.) or a P.O. box number: 29 BROADWAY
City or town, province or state, and country (including postal or ZIP code): NEW YORK, NY 10006

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

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)

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

Name of the organization

Employer identification number

THE COPYRIGHT SOCIETY OF THE USA

13-6159787

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
AMY NICKERSON GOLDSTEIN 121 GARRISON AVENUE, 402 JERSEY CITY, NJ 07306	ADMINISTRATOR 40	70,858.	NONE	NONE

Total number of other employees paid over \$50,000 ▶ **NONE**

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
NONE		

Total number of others receiving over \$50,000 for professional services ▶ **NONE**

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

Schedule A (Form 990 or 990-EZ) 2004

JSA

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

Table with 4 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 3a. Do you make grants for scholarships, fellowships, student loans, etc.? 3b. Do you have a section 403(b) annuity plan for your employees? 4a. Did you maintain any separate account for participating donors... 4b. Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

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
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.)
11a [] 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.)
11b [] A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12 [X] 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.)

Table with 2 columns: (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.)	NONE	NONE	NONE	NONE	NONE
16 Membership fees received	221,012.	197,776.	143,595.	158,368.	720,751.
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	242,955.	459,671.	191,789.	17,255.	911,570.
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	5,050.	6,786.	8,214.	13,959.	34,009.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	468,917.	664,233.	343,598.	189,582.	1,666,330.
24 Line 23 minus line 17	226,062.	204,562.	151,809.	172,327.	754,760.
25 Enter 1% of line 23	4,689.	6,642.	3,436.	1,896.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NOT APPLICABLE ▶ 26a					
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					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶ 26d					
e Public support (line 26c minus line 26d total) ▶ 26e					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f %					
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 _____ NONE 16 _____ 720,751. 17 _____ 911,570. 20 _____ 21 _____ ▶ 27c 1,632,321. d Add: Line 27a total _____ and line 27b total _____ ▶ 27d e Public support (line 27c total minus line 27d total) ▶ 27e 1,632,321. f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ 27f 1,666,330. g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g 97.9590 % h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h 2.0410 %					
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.)

NOT APPLICABLE

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

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) **NOT APPLICABLE**

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 20% of the amount on line 40	41	
	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		
	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	
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 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				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(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.)			

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?

Table with 3 columns: Description, Yes, No. Rows include: (i) Cash, (ii) Other assets, (i)-(vi) Other transactions, and (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:

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

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 [X] No

b If "Yes," complete the following schedule:

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

=====

DESCRIPTION

AMOUNT

UNREALIZED LOSS ON INVESTMENT

5,253.

TOTAL

5,253.

=====

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
OFFICE EXPENSE	949.		949.	
INSURANCE	8,840.	4,098.	4,742.	
DUES	1,692.	1,692.		
BANK FEES	590.		590.	
WEB DESIGN	2,107.	2,107.		
PAYROLL PROCESSING FEES	1,711.		1,711.	
CONFERENCE CALL	96.		96.	
COPYRIGHT AWARENESS WEEK	40,744.			40,744.
CREDIT CARD FEES	4,387.		4,387.	
SETON AWARD	1,275.	1,275.		
JOURNAL EXPENSE	28,493.	28,493.		
LUNCHEONS	73,425.	73,425.		
OUTSIDE SERVICE	40,545.	37,500.	3,045.	
COMPUTER SUPPLIES	385.		385.	
TEMPORARY OFFICE SERVICES	545.		545.	
INVESTMENT EXPENSES	1,672.		1,672.	
PUBLICITY	1,015.		1,015.	
PENALTIES	1,666.		1,666.	
TOTALS	210,137.	148,590.	20,803.	40,744.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
=====

THE COPYRIGHT SOCIETY OF THE USA (CSUSA) IS DEDICATED TO ADVANCING THE STUDY OF COPYRIGHT LAW AND RELATED RIGHTS IN LITERATURE, MUSIC, ART, THEATER, MOTION PICTURES, TELEVISION, COMPUTER SOFTWARE, ARCHITECTURE, AND OTHER WORKS OF AUTHORSHIP, DISTRIBUTED VIA BOTH TRADITIONAL AND NEW MEDIA.

FORM 990, PART IV - INVESTMENTS - SECURITIES

=====

DESCRIPTION -----	ENDING BOOK VALUE -----
PRUDENTIAL INVESTMENT	NONE
PRUDENTIAL CHAPTERS	NONE
WACHOVIA INVESTMENTS	126,627.

TOTALS	126,627.
	=====

FORM 990, PART IV - OTHER ASSETS

=====

DESCRIPTION

ENDING
BOOK VALUE

RENT DEPOSIT

DUE FR KAMINSTEIN MEMORIAL FD

DUE FR CHARLES B SETON AWARD

DUE FR DONALD C BRACE MEMORIAL

3,200.

156.

1,232.

12,755.

TOTALS

17,343.
=====

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
-----	-----
UNREALIZED LOSS INCLUDED IN LINE 20, FORM 990	5,253.
TOTAL	----- 5,253. =====

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
BARRY SLOTNICK LOEB & LOEB 345 PARK AVENUE NEW YORK, NY 10154	PRESIDENT NONE	NONE	NONE	NONE
HELENE BLUE HELENE BLUE MUSIQUE 200 WEST 72ND ST., SUITE 35 NEW YORK, NY 10023	VICE PRESIDENT NONE	NONE	NONE	NONE
GLORIA PAHRES PATTERSON BELKNAP WEBB & TYLOR 1133 AVE. OF THE AMERICAS NEW YORK, NY 10036	TREASURER NONE	NONE	NONE	NONE
COREY FIELD BALLARD SPAHR ANDREWS & INGERSOLL, 1735 MARKET ST. 51ST FL PHILADELPHIA, PA 19103-7599	ASSISTANT TREASURER NONE	NONE	NONE	NONE
JAY KOGAN DC COMISC 1700 BROADWAY NEW YORK, NY 10019	SECRETARY NONE	NONE	NONE	NONE
DONNA DEGRANDI TIME WARNER INC. 75 ROCKEFELLER PLAZA NEW YORK, NY 10019	ASSISTANT SECRETARY NONE	NONE	NONE	NONE
JONATHAN BAND		NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
MORRISON & FOERSTER 200 PENNSYLVANIA AVENUE SUITE 5500 WASHINGTON, DC 20006	TRUSTEE NONE	NONE	NONE	NONE
TERRENCE DIXON DECHEERT 4000 BELL ATLANTIC TOWER 1717 ARCH STREET PHILADELPHIA, PA 19103-2793	TRUSTEE NONE	NONE	NONE	NONE
SIMON BARSKY MOTION PICTURE ASSN. OF AMERICA 15503 VENTURA BLVD. ENCINO, CA 91436	TRUSTEE NONE	NONE	NONE	NONE
STEPHEN DORVEE ARNALL GOLDEN GREGORY 1201 W. PEACHTREE STREET SUITE 2800 ATLANTA, GA 30309	TRUSTEE NONE	NONE	NONE	NONE
BERNE S. BROADBENT KIRTON & MCCONKIE 60 E. SO. TEMPLE STE. 1800 SALT LAKE CITY, UT 84111	TRUSTEE NONE	NONE	NONE	NONE
MARCI HAMILTON 36 TIMBER KNOLL DR. WASHINGTON CROSSING WASHINGTON CROSSING, PA 18977	TRUSTEE NONE	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ROSS CHARAP MOSES & SINGER 1301 AVENUE OF THE AMERICAS NEW YORK, NY 10019	TRUSTEE NONE	NONE	NONE	NONE
HUGH HANSEN FORDHAM LAW SCHOOL 140 W. 62ND STREET NEW YORK, NY 10023	TRUSTEE NONE	NONE	NONE	NONE
STEPHEN CHOW PERKINS SMITH COHEN LLP ONE BEACON STREET, 30TH FL. BOSTON, MA 02114	TRUSTEE NONE	NONE	NONE	NONE
RICHARD A. HERMAN RICHARD A. HERMAN P.C. 30850 TELEGRAPH # 250 BINGHAM FARMS, MI 48025	TRUSTEE NONE	NONE	NONE	NONE
MONICA CORTON NEXT DECADE ENTERTAINMENT 545 MADISON AVENUE NEW YORK, NY 10022	TRUSTEE NONE	NONE	NONE	NONE
LAURIE HUGHES ASCAP 2 MUSIC SQUARE WEST NASHVILLE, TN 37203	TRUSTEE NONE	NONE	NONE	NONE
PETER JACSI	TRUSTEE NONE	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
AARTI TANDON L/O AARTI TANDON 5 EAST 22ND STREET, STE. 16A NEW YORK, NY 10010	TRUSTEE NONE	NONE	NONE	NONE
CYDNEY TUNE PILLSBURY WINTHROP LLP 50 FREMONT STREET SAN FRANCISCO, CA 94105	TRUSTEE NONE	NONE	NONE	NONE
JONATHAN ZAVIN LOEB & LOEB 345 PARK AVENUE NEW YORK, NY 10154	TRUSTEE NONE	NONE	NONE	NONE
ANGELA WASHELESKY SACHNOFF & WEAVER, LTD. 30 SOUTH WACKER DRIVE, STE 2900 CHICAGO, IL 60606	TRUSTEE NONE	NONE	NONE	NONE
DIAN ZIMMERMAN NEW YORK UNIVERSITY SCHOOL OF LAW 40 WASHINGTON SQUARE SOUTH NEW YORK, NY 10012	TRUSTEE NONE	NONE	NONE	NONE
JEREMY WILLIAMS WARNER BROS. 8000 WARNER BLVD. BURBANK, CA 90067	TRUSTEE NONE	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
		NONE	NONE	NONE
GRAND TOTALS				
		NONE	NONE	NONE

The Copyright Society of the USA

EIN: 13-6159787

FYE: 9/30/2005

Part IV Balance Sheet

Line 57a, 57b

	<u>9/30/2005</u>
Computer Equipment (Cost)	1,637
Accumulated depreciation	(491)
Net Book Value	<u><u>1,146</u></u>

The Copyright Society of the USA
EIN: 13-6159787
FYE: 9/30/2005

Reason for amended return

Taxpayer, The Copyright Society of the U.S.A., filed its original tax return before its extended due date. After the filing of the original return, the taxpayer's Financial Statements for the year ended September 30, 2005 was issued. The taxpayer hereby amends its tax return for the year ended September 30, 2005 by reflecting the change on the financial statements.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4, the smaller of:
 a The loss on line 15, column (3) or
 b \$3,000

	16 ()
--	--------

If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 36 of the instructions to determine your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22 is more than zero.)

Note: If line 14b, column (2) or line 14c, column (2) is more than zero, complete the worksheet on page 37 of the instructions and skip Part V. Otherwise, go to line 17.

17 Enter taxable income from Form 1041, line 22	17			
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18			
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2)	19			
20 Add lines 18 and 19	20			
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21			
22 Subtract line 21 from line 20. If zero or less, enter -0-	22			
23 Subtract line 22 from line 17. If zero or less, enter -0-	23			
24 Enter the smaller of the amount on line 17 or \$1,950	24			
25 Is the amount on line 23 equal to or more than the amount on line 24? <input checked="" type="checkbox"/> Yes. Skip lines 25 through 27; go to line 28 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25			
26 Subtract line 25 from line 24	26			
27 Multiply line 26 by 5% (.05)	27			
28 Are the amounts on lines 22 and 26 the same? <input checked="" type="checkbox"/> Yes. Skip lines 28 through 31; go to line 32. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	28			
29 Enter the amount from line 26 (If line 26 is blank, enter -0-)	29			
30 Subtract line 29 from line 28	30			
31 Multiply line 30 by 15% (.15)	31			
32 Figure the tax on the amount on line 23. Use the 2004 Tax Rate Schedule on page 22 of the instructions	32			NONE
33 Add lines 27, 31, and 32	33			NONE
34 Figure the tax on the amount on line 17. Use the 2004 Tax Rate Schedule on page 22 of the instructions	34			
35 Tax on all taxable income. Enter the smaller of line 33 or line 34 here and on line 1a of Schedule G, Form 1041	35			

