Form 990-EZ

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form.

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

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20

B Check if applicable.
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: LEBANON ART AND CRAFTS ASSOCIATION

Number and street (or P O. box, if mail is not delivered to street address): PO BOX 188

Room/suite:

City or town, state or country, and ZIP + 4: LEBANON NH 03766-0188

D Employer identification number: 02-0414204

E Telephone number: NONE

F Group Exemption Number ▶

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

G Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ WWW.LEBANONARTANDCRAFTSASSOCIATION.ORG

J Tax-exempt status (check only one) — ☒ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 66447

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

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	87
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	1260
	4	Investment income		4	261
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐			
	a	Gross revenue (not including $ 87 of contributions reported on line 1)	6a	64839	
	b	Less: direct expenses other than fundraising expenses	6b	61907	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	2932
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	4540
Expenses	10	Grants and similar amounts paid (attach schedule)		10	600
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	400
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	309
	16	Other expenses (describe ▶ See statement)		16	737
	17	**Total expenses.** Add lines 10 through 16 ▶		17	2046
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	2494
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	18402
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	20896

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Part II **Balance Sheets.** If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

		(See the instructions for Part II.) (A) Beginning of year		(B) End of year
22	Cash, savings, and investments	18377	22	20871
23	Land and buildings		23	
24	Other assets (describe ▶ PO BOX KEY DEPOSIT)	25	24	25
25	**Total assets**	18402	25	20896
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	18402	27	20896

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? APPRECIATION OF ART AND CRAFTS

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 PUBLIC SALE OF MEMBERS WORKS, RAFFLE TO USE FOR STUDENT SCHOLARSHIPS, EXHIBITION OF ARTS BY LOCAL AREA SCHOOLS
(Grants $) If this amount includes foreign grants, check here ▶ ☐ **28a** 61907

29 AWARDS TO AREA HIGH SCHOOL SENIORS PURSUING ART RELATED COURSES IN COLLEGE
(Grants $) If this amount includes foreign grants, check here ▶ ☐ **29a** 600

30 FILLED 100 CHRISTMAS BAGS WITH VARIOUS PERSONAL ITEMS FOR PATIENTS AT THE VA AND A COUNTY NURSING HOME DECORATED WITH A HANDMADE ORNAMENT
(Grants $) If this amount includes foreign grants, check here ▶ ☐ **30a** 0

31 Other program services (attach schedule)
(Grants $) If this amount includes foreign grants, check here ▶ ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) ▶ **32** 62507

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(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
DOROTHY HAYES 33 TALL TIMERS DR, WHITE RIVER JCT, VT	PRESIDENT 2	0		
SANDRA HENRY PO BOX 5008, WEST LEBANON, NH	V. PRESIDENT 1	0		
SUSAN CUTTING PO BOX 605, GRANTHAM, NH	SECRETARY 1	0		
LINDA WHITE NH 2 SPRING ST. WEST, WEST LEBANON	TREASURER 3	200		
JANE OAKES 245 RIVER RD, PIERMONT, NH	ASST. TREASURER 2	200		

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		✓

41 List the states with which a copy of this return is filed. ▶ NEW HAMPSHIRE

42a The organization's books are in care of ▶ LINDA WHITE Telephone no. ▶ (603) 298-8415

Located at ▶ 2 SPRING ST, WEST, WEST LEBANON, NH ZIP + 4 ▶ 03784-1210

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		✓
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		✓
	If "Yes," enter the name of the foreign country: ▶ _____			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		✓

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(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
NONE				

f Total number of other employees paid over $100,000 . . . . ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 . . ▶

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

Sign Here

▶ Jane Oakes
Signature of officer

Date

▶ JANE OAKES, ASST. TREASURER
Type or print name and title

5/15/10

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's identifying number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no ▶	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No

Lebanon Art and Crafts Association
02-0414204
Form 990-EZ for 2009

Part I Line 10 – Grants and similar amounts paid:

Scholarships Awarded:

LeeAnna Fomkin Lebanon High School	$300
Skylar Keith Aldrich Hartford High School	$300
Total	$600

Lebanon Art and Crafts Association
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Part I Line 16 – Other Expenses:

Insurance	$428
Web Site	60
PO Box Rent	72
Filing Fees	75
Miscellaneous Expenses	102
Total	$737