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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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 \$1,000,000 and total assets less than \$2,500,000 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.

OMB No. 1545-1150

2008**Open to Public
Inspection**

A For the 2008 calendar year, or tax year beginning January 1, 2008, and ending December 31, 20 08

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

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

C Name of organization
Second Wind Dreams, Inc.

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
1031 Cambridge Square G

City or town, state or country, and ZIP + 4
Alpharetta, GA 30009-1880

D Employer identification number
31 1519675

E Telephone number
(678) 624-0500

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) **▶**

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

I Website: **▶ www.secondwind.org**

J Organization type (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ **▶ \$ 476,159**

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received															334,949											
	2	Program service revenue including government fees and contracts															41,989											
	3	Membership dues and assessments															8,600											
	4	Investment income															2,516											
	5a	Gross amount from sale of assets other than inventory															0											
	5b	Less: cost or other basis and sales expenses															0											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)															0											
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>																										
	6a	Gross revenue (not including \$ 88,105 of contributions reported on line 1)															88,105											
	6b	Less: direct expenses other than fundraising expenses															46,131											
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)															41,974												
7a	Gross sales of inventory, less returns and allowances															0												
7b	Less: cost of goods sold															0												
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)															0												
8	Other revenue (describe ▶)															0												
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8															430,028												
Expenses	10	Grants and similar amounts paid (attach schedule)															0											
	11	Benefits paid to or for members															533											
	12	Salaries, other compensation, and employee benefits															145,284											
	13	Professional fees and other payments to independent contractors															5,855											
	14	Occupancy, rent, utilities, and maintenance															18,067											
	15	Printing, publications, postage, and shipping															0											
	16	Other expenses (describe ▶)															102,248											
	17	Total expenses. Add lines 10 through 16															271,987											
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)															158,042											
	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)															101,037											
	20	Other changes in net assets or fund balances (attach explanation)															9,857											
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															249,222											

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 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	75,728	235,347
23	Land and buildings	0	0
24	Other assets (describe ▶ Fixed Assets & Prepaid Liabilities)	27,519	17,385
25	Total assets	103,247	252,732
26	Total liabilities (describe ▶ Payroll Liabilities)	-2,210	-3,510
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	101,037	249,222

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Cat. No. 106421

Form **990-EZ** (2008)

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

	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		✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
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 your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a None		
b Did the organization file Form 1120-POL for this year?		✓
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 unpaid at the start of the period covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b 0	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a 0	
b Gross receipts, included on line 9, for public use of club facilities	39b 0	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 501(c)(3) and (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," complete Schedule L, Part I	40b	
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
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. ▶ GA		
42a The books are in care of ▶ Second Wind Dreams, Inc. Telephone no. ▶ (678) 624-0500 Located at ▶ 1031 Cambridge Square, Ste G, Alpharetta, GA ZIP + 4 ▶ 30009-1880		
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)? If "Yes," enter the name of the foreign country: ▶ None See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	✓
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ None	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 0		
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 only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 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

	Yes	No
46		✓
47		✓
48		✓
49a		✓
49b		✓
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 50** Complete this table for the 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."

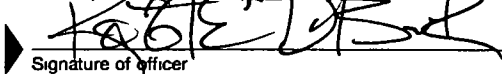
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ▶				

- 51** Complete this table for the 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		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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

Date

12/15/09

Robert E. DeBusk, Executive Director

Type or print name and title.

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	0
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	0 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	0 %
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	117,687	176,633	181,235	202,920	343,549	1,022,024
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	94,010	77,433	140,626	53,628	41,934	407,631
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1-5	211,697	254,066	321,861	256,548	385,483	1,429,655
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						1,429,655

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	211,697	254,066	321,861	256,548	385,483	1,429,655
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	652	804	1,253	3,955	2,516	9,180
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	652	804	1,253	3,955	2,516	9,180
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)						1,438,835
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	69.5 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	66.8 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0 %
19a 33⅓ % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33⅓ % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

[illegible]

							990 Breakdown - Taxes
Expenses	Part II						1/1/2008 - 12/31/2008
Line 10		0					
Line 11		533	(Membership Expense				
Line 12		145,284	(Salaries)				
Line 13		5,855	(Event Planner %)				
Line 14		18,067	(Occupancy rent, etc)				
Line 15		0					
Line 16		102,248	Other Expenses*)				
	Total	271,987					
* Other Expenses			In-Kind				
Office Expenses		12,553					
Marketing		679					
Bank Svr		2,527					
Travel & Ent		5,560					
Program Services		23,395	59,534	In-Kind - Attachment 2			
	Totals	42,714	59,534	102,248			

As of 12/31/08



Second Wind Dreams®

1031 Cambridge Square, Suite G
Alpharetta, Georgia 30009
678-624-0500 Fax 678-624-9578
www.secondwind.org

ATTACHMENT - 2

Part III

EIN: 31-1519675

Page 2

Line 28 Non-Cash

2008

	<u>Dreams</u>	<u>Gifts of Light</u>
January	\$550	
February	\$879	
March	\$767	
April	\$200	
May	\$1,080	
June	\$216	
July	\$1,670	
August	\$970	
September	\$180	
October	\$458	
November	\$214	
December	\$2,700	\$50,200
	\$9,334	50200*
	<u>\$59,534</u>	<u>Total In-Kind</u>

*Gifts of Light - 502 residents @\$100 each = \$50,200



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678-624-0500 Fax 678-624-9578
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Attachment Schedule - 3

Form 990-EZ (2008)

Part III Statement of Program Service Accomplishments

Page 2

Line 31 - Other Program Services

Elder Care Community Program: "Winds of Change" Newsletter - Quarterly - We mailed out over 3,000 newsletters in 2008 to our members and donors. It teaches and informs the latest updates in care, studies, laws as it relates to elder's right, etc. We also furnish educational videos for further education in the eldercare communities.



Second Wind Dreams®

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Alpharetta, Georgia 30009**

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ATTACHMENT ~ 4

Professional Volunteer Hours In—Kind 2008

<u>Volunteer</u>	<u>Hours Volunteered</u>	<u>Amount</u>	<u>Purpose</u>
P.K. Beville	520	\$52,000	Bus. Consult. Dreams & Education
Dale Greene	520	\$52,000	Bus. Consult – Bus. Affairs
Neil Cleveland	300	\$30,000	IT - Maintain our Server Pro Bono
Susan Clark	10	\$2,000	CPA - Helps with 990
Kilpatrick- Stockton	30	\$6,000	Legal- Domestic & Intern'l trademark
Totals	1,380	\$142,000	