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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.

2008

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

<b>A For the 2008 calendar year, or tax year beginning</b>	<b>May 1, 2009</b>	<b>, 2008, and ending</b>	<b>May 31, 2009</b>
<b>B Check if applicable</b>	<b>C Name of organization</b>		
<input type="checkbox"/> Address change	Camden Garden Club		
<input type="checkbox"/> Name change	Number and street (or P.O. box, if mail is not delivered to street address)		
<input type="checkbox"/> Initial return	Room/suite		
<input type="checkbox"/> Termination	PO Box 952		
<input type="checkbox"/> Amended return	City or town, state or country, and ZIP + 4		
<input type="checkbox"/> Application pending	Camden, ME 04843-0952		

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

**D Employer identification number**  
01 0383583

**E Telephone number**  
(207) 236-7468

**F Group Exemption Number** ► 5342

<b>I Website:</b> ► <a href="http://www.camdengardenclub.com">www.camdengardenclub.com</a>	<b>H Check</b> ► <input type="checkbox"/> <b>if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).</b>
<b>J Organization type</b> (check only one) — <input checked="" type="checkbox"/> 501(c)(3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K Check</b> ► <input type="checkbox"/> <b>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.</b>	
<b>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 ► \$ 3,449</b>	

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

<b>Revenue</b>	<b>1 Contributions, gifts, grants, and similar amounts received</b>	<b>1</b>	<b>\$1,405</b>
	<b>2 Program service revenue including government fees and contracts</b>	<b>2</b>	<b>\$0</b>
	<b>3 Membership dues and assessments</b>	<b>3</b>	<b>\$1,000</b>
	<b>4 Investment income</b>	<b>4</b>	<b>\$12</b>
	<b>5a Gross amount from sale of assets other than inventory</b>	<b>5a</b>	<b>\$0</b>
	<b>b Less: cost or other basis and sales expenses</b>	<b>5b</b>	<b>\$0</b>
	<b>c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)</b>	<b>5c</b>	<b>\$0</b>
	<b>6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/></b>		
	<b>a Gross revenue (not including \$ 0 of contributions reported on line 1)</b>	<b>6a</b>	<b>\$1,032</b>
	<b>b Less: direct expenses other than fundraising expenses</b>	<b>6b</b>	<b>\$0</b>
	<b>c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)</b>	<b>6c</b>	<b>\$1,032</b>
	<b>7a Gross sales of inventory, less returns and allowances</b>	<b>7a</b>	<b>\$0</b>
	<b>b Less: cost of goods sold</b>	<b>7b</b>	<b>\$0</b>
	<b>c Gross profit (loss) from sales of inventory (Subtract line 7b from line 7a)</b>		
	<b>8 Other revenue (describe ► )</b>		
	<b>9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.</b>		<b>► \$ 3,449</b>
<b>Expenses</b>	<b>10 Grants and similar amounts paid (attach schedule)</b>	<b>10</b>	<b>\$5,960</b>
	<b>11 Benefits paid to or for members</b>	<b>11</b>	<b>\$0</b>
	<b>12 Salaries, other compensation, and employee benefits</b>	<b>12</b>	<b>\$0</b>
	<b>13 Professional fees and other payments to independent contractors</b>	<b>13</b>	<b>\$0</b>
	<b>14 Occupancy, rent, utilities, and maintenance</b>	<b>14</b>	<b>\$0</b>
	<b>15 Printing, publications, postage, and shipping</b>	<b>15</b>	<b>\$168</b>
	<b>16 Other expenses (describe ► Dues, refund</b>	<b>16</b>	<b>\$32</b>
	<b>17 Total expenses. Add lines 10 through 16</b>	<b>17</b>	<b>\$6,160</b>
<b>Net Assets</b>	<b>18 Excess or (deficit) for the year (Subtract line 17 from line 9).</b>	<b>18</b>	<b>(\$2,711)</b>
	<b>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)</b>	<b>19</b>	<b>\$41,146</b>
	<b>20 Other changes in net assets or fund balances (attach explanation)</b>	<b>20</b>	<b>\$0</b>
	<b>21 Net assets or fund balances at end of year. Combine lines 18 through 20</b>	<b>21</b>	<b>\$38,435</b>

**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.

	<b>(See the instructions for Part II.)</b>	<b>(A) Beginning of year</b>	<b>(B) End of year</b>	
<b>22 Cash, savings, and investments</b>		<b>\$41,146</b>	<b>22</b>	<b>\$38,435</b>
<b>23 Land and buildings</b>			<b>23</b>	
<b>24 Other assets (describe ► )</b>			<b>24</b>	
<b>25 Total assets</b>		<b>\$41,146</b>	<b>25</b>	<b>\$38,435</b>
<b>26 Total liabilities (describe ► )</b>			<b>26</b>	
<b>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>		<b>\$41,146</b>	<b>27</b>	<b>\$38,435</b>



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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .

	Yes	No
33		✓
34		✓

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. . . . .

35a	✓
35b	
36	✓

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	\$0
b	
38a	✓

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a \$0

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 . . . . .

39 Section 501(c)(7) organizations. Enter:

38b	
39a	
39b	

a Initiation fees and capital contributions included on line 9 . . . . .

b Gross receipts, included on line 9, for public use of club facilities . . . . .

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

40b	✓
40c	

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 . . . . .

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. . . . .

40d	
40e	✓

41 List the states with which a copy of this return is filed. ► Maine

42a The books are in care of ► Judith Tarbox Telephone no. ( 207 ) 236-7468  
Located at ► 6 Pleasant Street, Camden, Maine ZIP + 4 ► 04843-2014

	Yes	No
42b		✓
42c		✓

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: ►

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.? . . . . .

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

43	□

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .

	Yes	No
44		✓
45		✓

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 . . . . .

**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 . . . . .

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."

	Yes	No
46	✓	
47	✓	
48	✓	
49a	✓	
49b		

(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
N/A				
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
N/A		
Total number of other independent contractors each receiving over \$100,000 . . . ►		

<b>Sign Here</b>	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
► <u>Judith Tarbox</u> 22 June 2010		
► <b>Judith Tarbox, Vice President, &amp; Immediate Past Treasurer</b>		
Type or print name and title.		

<b>Paid Preparer's Use Only</b>	Preparer's signature ►	Date	Check if self-employed ► <input type="checkbox"/>	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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

## Short Period; Changing Accounting Period

May 1, 2009 - May 31, 2009

## **Public Charity Status and Public Support**

**To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.**

OMB No. 1545-0047

2008

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

## Camden Garden Club

**Employer identification number**

**Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)**

The organization is not a private foundation because it is: (Please check only one organization.)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)  
 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)  
 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)  
 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)  
 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)  
 9  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 exempt 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)**. (Complete Part III.)  
 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
 a  Type I      b  Type II      c  Type III-Functionally integrated      d  Type III-Other  
 e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.  
 f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . .   
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?  
 h Provide the following information about the organizations the organization supports.

Yes	No
11g(i)	
11g(ii)	
11g(iii)	

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

**h** Provide the following information about the organizations the organization supports.

**For Print**

**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 <b>Total.</b> 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)						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**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 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> 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	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a <b>33½% support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b <b>33½% support test—2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a <b>10%-facts-and-circumstances test—2008.</b> 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 <b>10%-facts-and-circumstances test—2007.</b> 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 <b>Private foundation.</b> 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.") . . . . .					\$2,405	\$2,405
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 . . . . .					\$1,032	\$1,032
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total. Add lines 1-5 . . . . .</b>					<b>\$3,437</b>	<b>\$3,437</b>
<b>7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .</b>						
<b>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 . . . . .</b>						
<b>c Add lines 7a and 7b . . . . .</b>						
<b>8 Public support (Subtract line 7c from line 6.) . . . . .</b>						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9 Amounts from line 6 . . . . .</b>					<b>\$3,437</b>	<b>\$3,437</b>
<b>10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .</b>					<b>\$12</b>	<b>\$12</b>
<b>b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .</b>						
<b>c Add lines 10a and 10b . . . . .</b>						
<b>11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .</b>						
<b>12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .</b>						
<b>13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .</b>						<b>\$3,449</b>
<b>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"/></b>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	<b>18</b>	%
19a <b>33 1/3 % support tests—2008.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>33 1/3 % support tests—2007.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>20 Private foundation.</b> 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)

**SCHEDULE LINE 6**

<u>Special Events (1 each)</u>	<u>Annual Luncheon</u>	<u>Plant Sale</u>	<u>TOTAL</u>
Gross Receipts	\$600	\$432	\$1032
Less: Contributions			
Gross Revenue			
Direct Expenses			
<b>Net Income</b>	<b>\$600</b>	<b>\$432</b>	<b>\$1032</b>

**SCHEDULE LINE 10**

<u>Activity</u>	<u>Expense</u>
Special Project	\$5000
Tree Program	\$ 960
<b>Above 2 Activities</b>	<b>\$5960</b>

**SCHEDULE LINE 15**

<u>Activity</u>	<u>Expense</u>
Office Expenses	\$ 168
<b>Above 1 Activity</b>	<b>\$ 168</b>

**SCHEDULE LINE 16**

<u>Activity</u>	<u>Expense</u>
Dues	\$ 12
Refund	\$ 20
<b>Above 2 Activities</b>	<b>\$ 32</b>

### **PART III: STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

The Camden Garden Club was formed in 1915. Quoting from our bylaws "Camden Garden Club shall be a non-profit organization whose objectives shall be to cultivate the art of gardening in its fullest sense; and to promote civic improvements." Our May 2009 projects included:

**Special Project** – Children's Amphitheater at Laite Beach Park. A major civic development project was begun in May with groundbreaking for a children's amphitheater at Laite Beach Park in the town of Camden. The amphitheater will sit overlooking the town harbor and is hoped will provide a venue for children and their families to enjoy games, readings, and relaxation. The initial cost is \$5000.

**Tree Program** – We partnered with the Camden Town Office and residents in an on-going annual tree replacement initiative. Our share this year during this month was \$960.

**Our total program services during this period was \$5,960.**



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue	N/A	(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col. (a) through col. (c))
	1 Gross receipts . . . . .				
	2 Less: Charitable contributions . . . . .				
	3 Gross revenue (line 1 minus line 2) . . . . .				
	4 Cash prizes . . . . .				
	5 Non-cash prizes . . . . .				
	6 Rent/facility costs . . . . .				
	7 Other direct expenses . . . . .				
	8 Direct expense summary. Add lines 4 through 7 in column (d) . . . . .				► ( )
	9 Net income summary. Combine lines 3 and 8 in column (d) . . . . .				► ( )

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue	N/A	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
	1 Gross revenue . . . . .				
	2 Cash prizes . . . . .				
	3 Non-cash prizes . . . . .				
	4 Rent/facility costs . . . . .				
	5 Other direct expenses . . . . .				
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				► ( )
	8 Net gaming income summary. Combine lines 1 and 7 in column (d) . . . . .				► ( )

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? . . . . .

b If "No," Explain: \_\_\_\_\_

9a \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? \_\_\_\_\_

b If "Yes," Explain: \_\_\_\_\_

10a \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers? . . . . .

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .

11 \_\_\_\_\_

12 \_\_\_\_\_

	Yes	No
<b>13</b> Indicate the percentage of gaming activity operated in:	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> 13a	%
a The organization's facility	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/> 13b	%
<b>14</b> Provide the name and address of the person who prepares the organization's gaming/special events books and records:	Name ► _____	
	Address ► _____	
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c If "Yes," enter name and address:		
Name ► _____		
Address ► _____		
<b>16</b> Gaming manager information:		
Name ► _____		
Gaming manager compensation ► \$ _____		
Description of services provided ► _____		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> Independent contractor
<b>17</b> Mandatory distributions:	17a	
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____		

**1128**Form (Rev. January 2008)  
Department of the Treasury  
Internal Revenue Service**Application To Adopt, Change, or Retain a Tax Year**

OMB No. 1545-0134

► See separate instructions.

Attachment Sequence No 148

**Part I General Information****Important:** All filers must complete Part I and sign below. See instructions.

Type or Print	Name of filer (if a joint return is filed, also enter spouse's name) (see instructions)	Filer's identifying number
	Camden Garden Club	EIN 01:0383583 GEN 5342
	Number, street, and room or suite no (if a P O. box, see instructions)	Service Center where income tax return will be filed
	PO Box 952	Odgen, Utah
	City or town, state, and ZIP code	Filer's area code and telephone number/Fax number
Camden, ME 04843-0952	( 207 ) 236-7468 / ( 207 ) 236-7469	
Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)	
Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number	
Judith Tarbox	( 207 ) 236-7468 / ( 207 ) 236-7469	

**1** Check the appropriate box(es) to indicate the type of applicant (see instructions).

<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (sec. 1381(a))	<input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957)	<input type="checkbox"/> Other foreign corporation
<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC)	<input checked="" type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Domestic corporation	<input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898)	<input type="checkbox"/> Homeowners Association (sec. 528)
<input type="checkbox"/> S corporation	<input type="checkbox"/> 10/50 corporation (sec. 904(d)(2)(E))	<input type="checkbox"/> Other _____ (Specify entity and applicable Code section)
<input type="checkbox"/> Personal service corporation (PSC)	<input type="checkbox"/> Trust	

**2a** Approval is requested to (check one) (see instructions):

Adopt a tax year ending ► ..... (Partnerships and PSCs: Go to Part III after completing Part I.)  
 Change to a tax year ending ► April 30  Retain a tax year ending ► .....

**b** If changing a tax year, indicate the date the present tax year ends. ► April 30**c** If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ► May 1 , 20 09 , and ending ► May 31 , 20 09**3** Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ►  Yes  No

If "No," attach an explanation.

**4** Indicate the applicant's present overall method of accounting.

Cash receipts and disbursements method  Accrual method  
 Other method (specify) ► .....

**5** State the nature of the applicant's business or principal source of income.**Cultivate the art of gardening and promote civic improvement****Signature—All Filers (See Who Must Sign in the instructions.)**

Under penalties of perjury, I declare that I have examined this application, 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 filer) is based on all information of which preparer has any knowledge.

**Filer\***

*Judith Tarbox* 22 June 2010  
 Signature and date

**Preparer (other than filer)**

Signature of individual preparing the application and date

**Judith Tarbox, Vice President & Immediate Past Treasurer**

Name and title (print or type)

Name of individual preparing the application

\*If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions

Name of firm preparing the application

**Part II Automatic Approval Request (see instructions)**

- Identify the revenue procedure under which this automatic approval request is filed ►

**Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)**

- Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ►
- Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553.
- Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ►

**Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)**

- Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ►
- Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ►
- Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months. (See instructions for information required to be submitted) ►
- Is the S corporation requesting an ownership tax year? (see instructions) ►
- Is the applicant a partnership requesting a concurrent change pursuant to section 6.09 of Rev. Proc. 2006-45 (or its successor) or section 5.04(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ►

**Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)**

- Is the applicant an individual requesting a change from a fiscal year to a calendar year? ►

**Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)**

- Is the applicant a tax-exempt organization requesting a change? ►

**Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)****Section A—General Information**

- Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? If "Yes," see the instructions for information that must be included on an attached explanation. ►
- Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented. ►
- Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? If "Yes," attach an explanation. ►

**4a** Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39 (or its successor)? If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions).  
**b** If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box.

Annual business cycle test    Seasonal business test    25-percent gross receipts test  
 Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period. (see instructions)

- Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period.

Short period      \$ .....      First preceding year      \$ .....  
 Second preceding year      \$ .....      Third preceding year      \$ .....

*Note: Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.*

	Yes	No
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	✓	

		Yes	No
<b>6</b>	Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period:		
	Generated	Expiring	
	Net operating loss . . . . .	\$ _____	\$ _____
	Capital loss . . . . .	\$ _____	\$ _____
	Unused credits . . . . .	\$ _____	\$ _____
<b>7</b>	Enter the amount of deferral, if any, resulting from the change (see section 5.05(1), (2), (3) and 6.01(7) of Rev. Proc. 2002-39, or its successor) ► \$ _____		
<b>8a</b>	Is the applicant a U.S. shareholder in a CFC? ►		
	If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.		
<b>b</b>	Will each CFC concurrently change its tax year? ►		
	If "Yes" to line 8b, go to Part II, line 3.		
	If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.		
<b>9a</b>	Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? ►		
	If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.		
<b>b</b>	Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? ►		
<b>10a</b>	Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC? ►		
	If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.		
<b>b</b>	Will any partnership concurrently change its tax year to conform with the tax year requested? ►		
<b>c</b>	If "Yes" to line 10b, has any Form 1128 been filed for such partnership? ►		
<b>11</b>	Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? ►		
	If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.		
<b>12</b>	Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? ►		
<b>13</b>	Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? ►		
<b>14</b>	Enter amount of <b>user fee</b> attached to this application (see instructions) ► \$ _____		
<b>Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)</b>			
<b>15</b>	Enter the date of incorporation. ►		
<b>16a</b>	Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ►		
<b>b</b>	If "Yes," will the corporation be going to a permitted S corporation tax year? ►		
	If "No" to line 16b, attach an explanation.		
<b>17</b>	Is the corporation a member of an affiliated group filing a consolidated return? ►		
	If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation.		
<b>18a</b>	Personal service corporations (PSCs): Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.		
<b>b</b>	If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year.		
	<input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____ )		
	<input type="checkbox"/> Letter ruling (date of letter ruling _____ ) (attach copy)		

**Section C—S Corporations (see instructions)**

19 Enter the date of the S corporation election. ►	<b>Yes</b>	<b>No</b>
20 Is any shareholder applying for a corresponding change in tax year? . . . . . ► If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.		
21 If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____) (attach copy))		
22 Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.		

**Section D—Partnerships (see instructions)**

23 Enter the date the partnership's business began. ►	<b>Yes</b>	<b>No</b>
24 Is any partner applying for a corresponding change in tax year? . . . . . ►		
25 Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
26 Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? . . . . . ► If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
27 If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____) (attach copy))		

**Section E—Controlled Foreign Corporations (CFC)**

28 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
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**Section F—Tax-Exempt Organizations**

29 Type of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ►	<b>Yes</b>	<b>No</b>
30 Date of organization. ►		
31 Code section under which the organization is exempt. ►		
32 Is the organization required to file an annual return on Form 990, 1120-C, 990-PF, 990-T, 1120-H, or 1120-POL? ►		
33 Enter the date the tax exemption was granted. ► . . . . . Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation.		
34 If the organization is a private foundation, is the foundation terminating its status under section 507? . . . ►		

**Section G—Estates**

35 Enter the date the estate was created. ►		
36a Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.		
b Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.		

**Section H—Passive Foreign Investment Companies**

37 If the applicant is a passive foreign investment company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned.		
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