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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort 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 \$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 06/01, 2008, and ending 05/31, 2009

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

C Name of organization: MIRELES ELEMENTARY PTA
Number and street (or P O box, if mail is not delivered to street address): 7658 CIMMARON ST
City or town, state or county, and ZIP + 4: CORPUS CHRISTI, TX 78414-0000

D Employer identification number: 74-2965587

E Telephone number: 361-994-6960

F Group Exemption Number: 1889

• 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: _____

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 \$100,000 or more, file Form 990 instead of Form 990-EZ. \$ 74022

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

Revenue			
1	Contributions, gifts, grants, and similar amounts received	1	464
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	2900
4	Investment income	4	
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) (attach schedule)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	70658
b	Less direct expenses other than fundraising expenses	6b	38377
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	32281
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	35645

Expenses			
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe <u>SEE ATTACHED</u>)	16	39130
17	Total expenses. Add lines 10 through 16	17	39130

Net Assets			
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-3485
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	21933
20	Other changes in net assets or fund balances (attach explanation)	20	854
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	19302

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 year
22 Cash, savings, and investments	21933	22 19303
23 Land and buildings		23
24 Other assets (describe _____)		24
25 Total assets	21933	25 19303
26 Total liabilities (describe _____)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	21933	27 19303

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

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Form 990-EZ (2008)

SCANNED JAN 06 2010

7

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

What is the organization's primary exempt purpose? ELEMENTARY EDUCATIONAL SUPPORT

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, or other relevant information for each program title.

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

28 SCHOOL BEAUTIFICATION AND ENRICHMENT,, STUDENT YEARBOOK, STUDENT GRADUATION

(Grants \$) If this amount includes foreign grants, check here ☐

28a	8114
-----	------

29 SPECIAL EVENTS AND PROJECTS.. INSTRUCTIONAL SUPPLIES, HOSPITALITY,

MISCELLANEOUS STUDENT AWARDS

(Grants \$) If this amount includes foreign grants, check here ☐

29a	37472
-----	-------

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

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	45586
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Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated (See the instructions for Part IV)

[illegible]

Form 990-EZ (2008)

Page 3

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	33	
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	34	
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (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?	35a	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Was there a liquidation, dissolution, termination, or substantial contraction 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 unpaid at the start 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 (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 ▶		
d	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 ▶		
42a	The books are in care of ▶ <u>KELLEY CONNER</u> Telephone no ▶ <u>(361) 994-6960</u> Located at ▶ <u>7658 CIMARRON BLVD</u> ZIP + 4 ▶ <u>78414</u>		
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
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 within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	

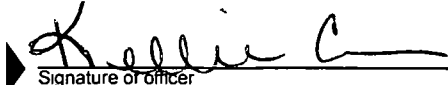
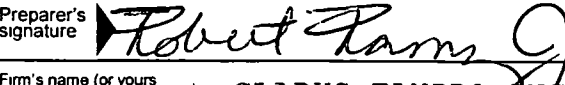
Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

- 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 **46** ☐ Yes ☒ No
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II **47** ☐ Yes ☒ No
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** ☐ Yes ☒ No
- 49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** ☐ Yes ☒ No
- b If "Yes," was the related organization(s) a section 527 organization? **49b** ☐ Yes ☐ No
- 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		12-11-09 Date	
Paid Preparer's Use Only	KELLEY CONNER - PRESIDENT Type or print name and title			
	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	12/10/09		P00404361
	CLARKS TAXPRO INC 5301 EVERHART RD STE E CORPUS CHRISTI, TX 78411		EIN ▶	74-2950023
		Phone no ▶ (361) 852-2255		

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Employer identification number

MIRELES ELEMENTARY PTA

74-2965587

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 **Section 509(a)(2)** (Complete Part III)
- 10 ☐ An organization organized and operated exclusively to test for public safety **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?

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

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Schedule A (Form 990 or 990-EZ) 2008

Page 2

Part II Support Schedule for Organizations Described in Sections IRC 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)						
6 Public Support (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 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First Five Years: If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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 33 1/3% 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% Test - 2007. If the organization did not check the 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"/>

Schedule A (Form 990 or 990-EZ) 2008

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Part III Support Schedule for Organizations Described in IRC 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".)	4222	3923	3505	2734	3364	17748
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	71042	92720	65430	67357	70658	367207
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						
6 Total. Add lines 1-5	75264	96643	68935	70091	74022	384955
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						384955

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	75264	96643	68935	70091	74022	384955
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total Support (Add lines 9, 10c, 11 and 12)						384955
14 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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	100.000	%
16 Public Support Percentage from 2007 Schedule A, Part IV-A, line 27g	16	100.000	%

Section D. Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17		%
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18		%

19a 33 1/3% Tests - 2008. 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 ☒

b 33 1/3% Test - 2007. 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 ☐

20 Private Foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ☐

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)

Application To Adopt, Change, or Retain a Tax Year

OMB No. 1545-0134

Attachment
Sequence No. **148**

► See separate instructions.

Part I General Information

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

Name of filer (if a joint return is filed, also enter spouse's name) (see instructions)	Filer's identifying number
Mireles Elementary PTA	74-2965587
Number, street, and room or suite no. (if a P.O. box, see instructions)	Service Center where income tax return will be filed
7658 Cimmaron St.	Ogden, UT
City or town, state, and ZIP code	Filer's area code and telephone number/Fax number
Corpus Christi, TX 78414	(361) 994-6960 / ()
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
	() / ()

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 |
| <input type="checkbox"/> Personal service corporation (PSC) | <input type="checkbox"/> Trust | (Specify entity and applicable Code section) |

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 ► **05/31** ☐ Retain a tax year ending ►

b If changing a tax year, indicate the date the present tax year ends. ► **08/31/09**

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ► **06/01**, 20 **08**, and ending ► **05/31**, 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) ►

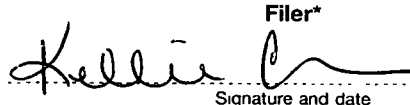
5 State the nature of the applicant's business or principal source of income.

Parent-Teacher association for an elementary school. Principal source of income from donations and fundraisers.

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*

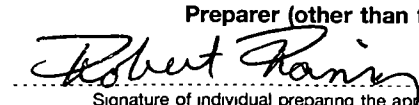
 **12-09-09**

Signature and date

Kellie Conner, President

Name and title (print or type)

Preparer (other than filer)



Signature of individual preparing the application and date

Robert Ramirez

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 ▶ **Rev. Proc. 85-58**

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

	Yes	No
1 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) ▶		<input checked="" type="checkbox"/>
2 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.		<input checked="" type="checkbox"/>
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ▶		<input checked="" type="checkbox"/>

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

4 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) ▶		<input checked="" type="checkbox"/>
5 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? ▶		<input checked="" type="checkbox"/>
6 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) ▶		<input checked="" type="checkbox"/>
7 Is the S corporation requesting an ownership tax year? (see instructions) ▶		<input checked="" type="checkbox"/>
8 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) ▶		<input checked="" type="checkbox"/>

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

9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ▶		<input checked="" type="checkbox"/>
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Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

10 Is the applicant a tax-exempt organization requesting a change? ▶	<input checked="" type="checkbox"/>	
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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**

	Yes	No
1 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.		
2 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.		
3 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. <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 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)		
5 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.		

SUPPORTING STATEMENTS FOR ORGANIZATION

MIRELES ELEMENTARY PTA

74-2965587

7658 CIMMARON ST

CORPUS CHRISTI, TX 78414-0000

***** SCHEDULE of Part I - Other Expenses

<u>Description</u>	<u>Amount</u>
5TH GRADE GRADUATION	646
ADMINISTRATIVE SUPPLIES	718
NEWSLETTER	406
BANK SERVICE CHARGES	259
CITY COUNCIL PTA DUES	45
LEGAL AND PROFESSIONAL SERVICE	250
HOSPITALITY	991
INSURANCE	260
LEADERSHIP TRAINING	1,552
MARINER OF THE WEEK	59
MEMBERSHIP	348
MEMBERSHIP DUES EXPENSE	1,170
PTA BANQUET	100
ROOM PARENT COORDINATOR	37
SCHOOL BEAUTIFICATION	77
SCHOOL ENRICHMENT FUND	3,110
SPECIAL EVENTS	600
SPECIAL PROJECTS	25,001
TEACHER WISH LIST	3,300
VIPS	201
<u>Total Part I - Other Expenses:</u>	<u>39,130</u>