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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations 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 07-01-2008 , and ending 06-30-2009

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
VERMONT CHILDREN'S TRUST FOUNDATION

Number and street (or P O box, if mail is not delivered to street address) Room/suite
19 MARBLE AVENUE

City or town, state or country, and ZIP + 4
BURLINGTON, VT 05401

D Employer identification number
03-0328193

E Telephone number
(802) 951-8604

F Group Exemption Number ▶

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

G Accounting method ☐ Cash ☑ Accrual
Other (specify) ▶

I Website: ▶ WWW VERMONTCHILDRENSTRUST ORG

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

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A 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 ▶ $ 443,429

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			1 272,093
	2	Program service revenue including government fees and contracts			2
	3	Membership dues and assessments			3
	4	Investment income			4 9,671
	5a	Gross amount from sale of assets other than inventory	5a	43,781	
	b	Less cost or other basis and sales expenses	5b	51,802	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)			5c -8,021
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming**, check here ▶ ☐			
	a	Gross revenue (not including $ 79,068 of contributions reported on line 1)	6a	112,896	
	b	Less direct expenses other than fundraising expenses	6b	93,839	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c 19,057
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b	95	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c -95
	8	Other revenue (describe ▶)			8 4,988
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)			9 297,693
Expenses	10	Grants and similar amounts paid (attach schedule)			10 82,197
	11	Benefits paid to or for members			11
	12	Salaries, other compensation, and employee benefits			12 119,147
	13	Professional fees and other payments to independent contractors			13
	14	Occupancy, rent, utilities, and maintenance			14 9,004
	15	Printing, publications, postage, and shipping			15 2,794
	16	Other expenses (describe ▶)			16 85,889
	17	**Total expenses** (add lines 10 through 16)			17 299,031
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18 -1,338
	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)			19 482,851
	20	Other changes in net assets or fund balances (attach explanation)			20
	21	Net assets or fund balances at end of year (combine lines 18 through 20)			21 481,513

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	230,546	22	79,322
23	Land and buildings		23	
24	Other assets (describe ▶)	279,655	24	426,190
25	**Total assets**	510,201	25	505,512
26	**Total liabilities** (describe ▶)	27,350	26	23,999
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	482,851	27	481,513

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

What is the organization's primary exempt purpose?
FUNDING OF PREVENTATIVE PROGRAMS WHICH SUPPORT CHILDREN

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 THE VERMONT CHILDREN'S TRUST FOUNDATION PROVIDES SUPPORT IN THE FORM OF GRANTS TO PROGRAMS THAT WORK TOWARD PREVENTING PROBLEM BEHAVIORS IN CHILDREN AND YOUTH, AND THAT HELP CREATE HOMES WHERE CHILDREN THRIVE SUPPORT IS ALSO PROVIDED TO THESE PROGRAMS IN THE FORM OF AN ONGOING CAMPAIGN TO RAISE PUBLIC AWARENESS OF THE NEED FOR FINANCIAL ASSISTANCE IN ADDITION TO ISSUING GRANTS OF $82,197 FROM OUR OWN FUNDS DURING THE FISCAL YEAR ENDING JUNE 30, 2009, WE HAVE BEEN AUTHORIZED BY OUR BOARD OF DIRECTORS TO ISSUE $76,800 OF OUR FUNDS AS GRANTS DURING THE FISCAL YEAR ENDING JUNE 30, 2010 THE FOUNDATION IS ALSO RESPONSIBILE FOR THE ADMINISTRATION OF AWARDING GRANTS TO QUALIFIED PROGRAMS FROM OTHER FINANCIAL SOURCES, INCLUDING VERMONT STATE GOVERNMENT APPROPRIATIONS, FEDERAL GOVERNMENT GRANTS, AND DONATIONS RECEIVED THROUGH THE VERMONT DEPARTMENT OF TAXES THROUGH A VERMONT STATE INCOME TAX CHECK OFF PROGRAM FOR THE FISCAL YEAR ENDING JUNE 30, 2009, A TOTAL OF $420,28 WAS GRANTED TO 69 QUALIFYING PROGRAMS

(Grants $ 82,197) If this amount includes foreign grants, check here . . . ▶ ☐ **28a** 193,797

29

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here . . . ▶ ☐ **30a**

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

32 Total program service expenses (add lines 28a through 31a) . . . . . ▶ **32** 193,797

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

(a) Name and address	**(b)** Title and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-.)**	**(d)** Contributions to employee benefit plans & deferred compensation	**(e)** Expense account and other allowances
See Additional Data Table				

Additional Data

Software ID:
Software Version:
EIN: 03-0328193
Name: VERMONT CHILDREN'S TRUST FOUNDATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
ANDREA GREEN MAHONEY 239 RIDGE ROAD CHARLOTTE,VT 05445	PRESIDENT 5 00	0	0	0
AMANDA AHMADI 84 BEECH STREET ESSEX JUNCTION,VT 05452	VICE PRESIDENT 5 00	0	0	0
KATHY LUCE 2408 DORSET STREET CHARLOTTE,VT 05445	SECRETARY 5 00	0	0	0
TOM MAHAR 13 GENERAL GREENE ROAD SHELBURNE,VT 05482	TREASURER 5 00	0	0	0
LINDA ALLEN 970 BEAVER CREEK ROAD SHELBURNE,VT 05482	CO-EXECUTIVE DIRECTOR 30 00	32,093	993	0
FAGAN HART 39 CLIFF STREET BURLINGTON,VT 05401	CO-EXECUTIVE DIRECTOR 30 00	32,093	993	0

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		No
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		No
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 6033(e) notice, reporting, and proxy tax requirements?	35a		No
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		No
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?	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		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	*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 ▶ 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		No
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?	40e		No

41 List the states with which a copy of this return is filed ▶ VT

42a The books are in care of ▶ FAGAN HART VCTF CO-EXECUTIVE DIRECT Telephone no ▶ (802) 951-8604

Located at ▶ 19 MARBLE AVENUE BURLINGTON, VT ZIP + 4 ▶ 05401

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		No
	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		No
	If "Yes," enter the name of the foreign country ▶			

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

			Yes	No
44	Did the organization maintain any donor advised funds? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	44		No
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		No

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.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
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 received more than $100,000 of compensation from the organization If there are 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 are 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 receiving over $100,000 ▶		

Please 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 — 2010-02-15 — Date

TOM MAHAR TREASURER — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-empolyed ▶ ☐	Preparer's PTIN (See Gen Inst X)
Tom Mahar CPA CVA			

Firm's name (or yours if self-employed), address, and ZIP + 4	EIN ▶
Enman & Associates PC 147 Knight Ln Suite 200 Williston, VT 054959388	Phone no ▶ (802) 878-7156

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

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

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

Name of the organization
VERMONT CHILDREN'S TRUST FOUNDATION

Employer identification number
03-0328193

Part I Reason for Public Charity Status (to be completed by all organizations) (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 331/3% 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 331/3% 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?

	Yes	No
(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 the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **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 col **(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									

Part II **Support Schedule for Organizations Described in 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.)

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 ")	178,386	205,072	187,873	264,080	272,093	1,107,504
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 line 1-3	178,386	205,072	187,873	264,080	272,093	1,107,504
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						341,990
6 **Public Support** subtract line 5 from line 4						765,514

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	178,386	12,593	187,873	264,080	272,093	1,107,504
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,833	12,593	16,682	16,373	9,671	60,152
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)						1,167,656

12	Gross receipts from related activities, etc (See instructions)	12	469,516

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** ☐

Computation of Public Support Percentage

14	Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	**65.560 %**
15	Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	**54.560 %**

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 ☑

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 ☐

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 ☐

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 ☐

18 **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

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 ")						
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						
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						
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 Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

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						
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 30 June, 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)						

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** ☐

Computation of Public Support Percentage

15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15
16	Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16

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% Tests - 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 information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

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Form **4562**
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
VERMONT CHILDREN'S TRUST FOUNDATION	Form 990-EZ Page 1	03-0328193

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	**1**	250,000
2 Total cost of section 179 property placed in service (see instructions)	**2**	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	**3**	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	**4**	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	**5**	

(a) Description of property	**(b)** Cost (business use only)	**(c)** Elected cost
6		

7 Listed property Enter the amount from line 29	**7**	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	**8**	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	**9**	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	**10**	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	**11**	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	**12**	
13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ▶	**13**	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	**14**	
15 Property subject to section 168(f)(1) election	**15**	
16 Other depreciation (including ACRS)	**16**	29

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2008	**17**	1,543
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a 3-year property						
b 5-year property		500	5 0	HY	200 DB	100
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (See instructions)

21 Listed property Enter amount from line 28	**21**	
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	**22**	1,672
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	**23**	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1						**29**		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
43 Amortization of costs that began before your 2008 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

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TY 2008 Grants and Similar Amounts Paid Schedule

Name: VERMONT CHILDREN'S TRUST FOUNDATION

EIN: 03-0328193

Item No.	1
Class of Activity	OPERATION SUPPORT
Donee's Name	HEALH CONNECTIONS
Donee's Address	
Amount (FMV)	12,919
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-01

Item No.	2
Class of Activity	OPERATION SUPPORT
Donee's Name	KINGDOM COUNTY PRODUCTIONS
Donee's Address	949 SOMERS ROAD BARNET, VT 05821
Amount (FMV)	5,950
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2008-07

Item No.	3
Class of Activity	OPERATION SUPPORT
Donee's Name	LAMOILLE NORTH SUPERVISORY UNION
Donee's Address	
Amount (FMV)	1,394
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-02

Item No.	4
Class of Activity	OPERATION SUPPORT
Donee's Name	MENTOR CONNECTOR
Donee's Address	
Amount (FMV)	461
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2008-09

Item No.	5
Class of Activity	OPERATION SUPPORT
Donee's Name	PREVENT CHILD ABUSE VERMONT
Donee's Address	94 MAIN STREET PO BOX 829 MONTPELIER, VT 05601
Amount (FMV)	800
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2008-09

Item No.	6
Class of Activity	OPERATION SUPPORT
Donee's Name	PREVENT CHILD ABUSE VERMONT
Donee's Address	94 MAIN STREET PO BOX 829 MONTPELIER, VT 05601
Amount (FMV)	6,375
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-03

Item No.	7
Class of Activity	OPERATION SUPPORT
Donee's Name	RUTLAND COUNTY PARENT CHILD CENTER
Donee's Address	
Amount (FMV)	8,619
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-03

Item No.	8
Class of Activity	OPERATION SUPPORT
Donee's Name	SPRINGRIELD AREA PARENT CHILD CENTER
Donee's Address	2 MAIN ST NORTH SPRINGFIELD, VT 051509739
Amount (FMV)	9,114
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-02

Item No.	9
Class of Activity	OPERATION SUPPORT
Donee's Name	STARKSBORO COOPERATIVE PRESCHOOL
Donee's Address	PO BOX 36 STARKSBORO, VT 05487
Amount (FMV)	7,225
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-03

Item No.	10
Class of Activity	OPERATION SUPPORT
Donee's Name	SUNRISE FAMILY CENTER
Donee's Address	
Amount (FMV)	390
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	11
Class of Activity	OPERATION SUPPORT
Donee's Name	VERMONT CAMPAIGN TO END CHILDHOOD HUNGER
Donee's Address	
Amount (FMV)	550
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	12
Class of Activity	OPERATION SUPPORT
Donee's Name	VERMONT COMMUNITY FOUNDATION
Donee's Address	3 COURT STREET PO BOX 30 MIDDLEBURY, VT 05753
Amount (FMV)	25,000
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-02

Item No.	13
Class of Activity	OPERATION SUPPORT
Donee's Name	VERY MERRY THEATRE
Donee's Address	119 SPRUCE STREET BURLINGTON, VT 05401
Amount (FMV)	3,400
Purpose of Payment to Affiliate	
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2008-07

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TY 2008 Other Assets Schedule

Name: VERMONT CHILDREN'S TRUST FOUNDATION

EIN: 03-0328193

Description	Beginning of Year Amount	End of Year Amount
SMITH BARNEY Account #400-10415	48,443	26,984
SMITH BARNEY Account #400-10415	0	11,293
sMITH BARNEY Account #400-10415 (Certificates of Deposit)	52,000	99,000
sMITH BARNEY Account #400-10416	174,947	0
Inventories	95	0
sMITH BARNEY Account #400-05862	0	197,109
SMITH BARNEY	0	35,000
TD BANKNORTH	0	32,503
ACCOUNTS RECEIVABLE	0	21,303
Other Depreciable Assets	4,170	2,998

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TY 2008 Other Expenses Schedule

Name: VERMONT CHILDREN'S TRUST FOUNDATION

EIN: 03-0328193

Description	Amount
ANNUAL MAILING, SPRING & FALL LETTERS	6,730
CONFERENCES	5,013
CREDIT CARD FEES	2,404
DEVELOPMENT EXPENSES	3,801
DUES & SUBSCRIPTIONS	600
INSURANCE	2,477
INVESTMENT FEES	1,467
PUBLIC AWARENESS CAMPAIGN	52,898
REPAIRS	298
Supplies	2,792
Travel	6
VOLUNTEER SUPPORT	326
WEBPAGE	631
BANK CHARGES	128
E-NEWSLETTER FEES	252
EMPLOYMENT ADVERTISING	254
MILEAGE REIMBURSEMENTS	1,593
CONSULTANTS	1,000
TELEPHONE	1,725
LYNN VON TRAPP AWARD	1,094
MIKELL YOUTH AWARD	400

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TY 2008 Other Liabilities Schedule

Name: VERMONT CHILDREN'S TRUST FOUNDATION

EIN: 03-0328193

Description	Beginning of Year Amount	End of Year Amount
PAYROLL TAXES PAYABLE	3,395	2,419
SIMPLE IRA DEFERRALS	682	481
SIMPLE IRA MATCH	773	162
Grants Payable	12,500	550
Deferred Revenue	10,000	16,075
ACCOUNTS PAYABLE	0	4,312

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TY 2008 Other Revenues Schedule

Name: VERMONT CHILDREN'S TRUST FOUNDATION

EIN: 03-0328193

Description	Amount
CHECK WRITING SERVICES	4,200
VT TEDDY BEAR, PERCENTAGE OF SALES	788

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TY 2008 Transfers Personal Benefits Contracts Declaration

Name: VERMONT CHILDREN'S TRUST FOUNDATION

EIN: 03-0328193

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.