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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

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

A For the 2008 calendar year, or tax year beginning

07/01, 2008, and ending

06/30, 2009

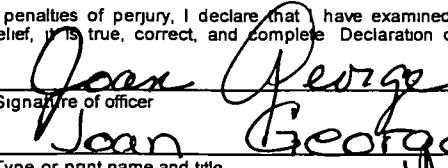
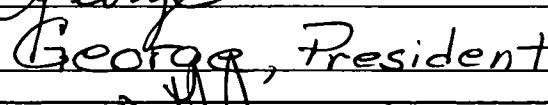
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE GARDEN CLUB OF AMERICA Doing Business As Number and street (or P O box if mail is not delivered to street address) 14 EAST 60TH STREET, THIRD FLOOR Room/suite City or town, state or county, and ZIP + 4 NEW YORK, NY 10022 F Name and address of principal officer JOAN GEORGE SAME AS C ABOVE	D Employer identification number 13-1626773		
		E Telephone number (212) 753-8287		
		G Gross receipts \$ 7,051,897		
		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
		If "No," attach a list (see instructions)		
H(c) Group exemption number ►				
I	Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) ► (insert no)	4947(a)(1) or	527	
J	Website: ► WWW.GCAMERICA.ORG			
K	Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation 1923 M State of legal domicile DE		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO STIMULATE THE KNOWLEDGE AND LOVE OF GARDENING, TO SHARE THE ADVANTAGES OF ASSOCIATION THROUGH EDUCATION, AND TO RESTORE, IMPROVE, AND PROTECT THE QUALITY OF THE ENVIRONMENT.			
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	23	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	23	
	5 Total number of employees (Part V, line 2a)	5	12	
	6 Total number of volunteers (estimate if necessary)	6	500	
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	41,360		
b Net unrelated business taxable income from Form 990-T, line 34	7b	NONE		
Revenue	8 Contribution and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	1,754,523	1,375,295	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	223,817	363,706	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,776,364	-414,746	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,754,704	1,324,255	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	163,500	269,800	
14 Benefits paid to or for members (Part IX, column (A), line 4)				
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	630,129	634,446		
16a Professional fundraising fees (Part IX, column (A), line 11e)				
b Total fundraising expenses, Part IX, column (D), line 25) ► 30,320				
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,907,957	1,281,960		
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,701,586	2,186,206		
19 Revenue less expenses. Subtract line 18 from line 12	3,053,118	-861,951		
Expenses	20 Total assets (Part X, line 16)	Prior Year	Current Year	
	21 Total liabilities (Part X, line 26)	27,141,330	21,849,425	
	22 Net assets or fund balances. Subtract line 21 from line 20	907,775	768,655	
		26,233,555	21,080,770	
		Beginning of Year	End of Year	
RECEIVED MAY 17 2010 IRS-OSE CEDEN, UT				

SCANNED JUN 28 2010

Part II Signature Block

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  Type or print name and title 		
Paid Preparer's Use Only	Preparer's signature ►	Date MAY 07 2010	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ►	EIN ►	Preparer's identifying number (see instructions) P00183769
	CONDON O'MEARA MCINTYRE & DONNELLY L ONE BATTERY PARK PLAZA, NEW YORK NY 10004-1405	Phone no ►	13-3628255
			212-661-7777

May the IRS discuss this return with the preparer shown above? (See instructions) Yes No

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

Form 990 (2008)

JSA
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67521R M261

V08-8.3

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission.
 SEE STATEMENT 1

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
 If "Yes" describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
 If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses
 Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ 743,090. including grants of \$ 100,000.) (Revenue \$ 99,513.)

CONSERVATION, HORTICULTURAL AND SUNDRY PROGRAMS - PROJECTS FOR ECOLOGICAL RESTORATION, PARTNERS FOR PLANTS PROGRAM, GARDEN HISTORY AND DESIGN, FLOWER ARRANGING STUDY GROUP AND GCA ANNUAL MEETING.

4b (Code. _____) (Expenses \$ 305,458. including grants of \$ 169,800.) (Revenue \$ NONE)

SCHOLARSHIPS - MORE THAN 60 SCHOLARSHIPS AND FELLOWSHIPS AWARDED TO STUDENTS PURSUING DEGREES IN HORTICULTURE, BOTANY AND OTHER ECOLOGY AND PLANT STUDIES.

4c (Code _____) (Expenses \$ 214,542. including grants of \$ NONE) (Revenue \$ 52,340.)

GCA BULLETIN PUBLICATION - PUBLISHED 6 TIMES PER YEAR A NEWSLETTER REPORTING CLUB ACHIEVEMENTS AND ACTIVITIES AND GARDENING TIPS AND GENERAL INFORMATION.

4d Other program services (Describe in Schedule O) SEE STATEMENT 2

(Expenses \$ 381,130. including grants of \$ NONE) (Revenue \$ 170,493.)

4e Total program service expenses ► \$ 1,644,220. (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 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	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4 X	
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11 X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12 X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16 X	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17 X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 X	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20 X	
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a X	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b X	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26 X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27 X	

Part IV Checklist of Required Schedules (continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee

- a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
- b** Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

	Yes	No
28a		X
28b	X	
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35	X	
36	X	
37	X	

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S. Information Returns Enter -0- if not applicable	1a	7
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	NONE
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	12
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	X
4a	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)?	4a	X
b	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	5a	X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	X
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	X
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.	9b	X
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	Section 501(c)(7) organizations. Enter:	11a	
a	Initiation fees and capital contributions included on Part VIII, line 12	11b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11	Section 501(c)(12) organizations. Enter	12b	
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions

Yes	No
1a	23
1b	23
2	X
3	X
4	X
5	X
6	X
7a	X
7b	X
8a	X
8b	X
9a	X
9b	
10	X
11	X

1a Enter the number of voting members of the governing body 1a 23
 b Enter the number of voting members that are independent 1b 23
 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?
 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?
 5 Did the organization become aware during the year of a material diversion of the organization's assets?
 6 Does the organization have members or stockholders?
 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
 a The governing body?
 b Each committee with authority to act on behalf of the governing body?
 9a Does the organization have local chapters, branches, or affiliates?
 b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?
 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990
 11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

Section B. Policies

Yes	No
12a	X
12b	X
12c	X
13	X
14	X
15a	X
15b	X
16a	X
16b	

12a Does the organization have a written conflict of interest policy? If "No," go to line 13
 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
 13 Does the organization have a written whistleblower policy?
 14 Does the organization have a written document retention and destruction policy?
 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision
 a The organization's CEO, Executive Director, or top management official?
 b Other officers or key employees of the organization?
 Describe the process in Schedule O (see instructions)
 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
 b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NEW YORK
 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply
 Own website Another's website Upon request
 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► CAROLYN HIMMELHOCH, GCA, 14 EAST 60TH STREET, 3RD FL, NEW YORK, NY 10022
212-753-8287

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► **NONE**

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

1	(A) Name and business address	(B) Description of services	(C) Compensation
NONE			

Part VIII Statement of Revenue

13-1626773

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a			
	b Membership dues	1b 868,203.			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 507,092.			
	g Noncash contributions included in lines 1a-1f	32,956.			
	h Total. Add lines 1a-1f ►	1,375,295.			
Program Service Revenue		Business Code			
	2a FASG WORKSHOP		74,296.	74,296.	
	b BULLETIN & PUBLICATIONS		199,092.	199,092.	
	c FEES		45,958.	45,958.	
	d ADVERTISING INCOME	541800	41,360.		41,360.
	e INITIATION FEES		3,000.	3,000.	
	f All other program service revenue				
	g Total. Add lines 2a-2f ►	363,706.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ►		959,059.		959,059.
	4 Income from investment of tax-exempt bond proceeds ►				
	5 Royalties				
	6a Gross Rents	(i) Real	(ii) Personal		
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss) ►				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
		4,353,837.			
	b Less cost or other basis and sales expenses	5,727,642.			
	c Gain or (loss)	-1,373,805.			
	d Net gain or (loss) ►		-1,373,805.		-1,373,805.
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c)				
	See Part IV, line 18 a	a			
	b Less direct expenses b	b			
	c Net income or (loss) from fundraising events ►				
	9a Gross income from gaming activities				
	See Part IV, line 19 a	a			
	b Less direct expenses b	b			
	c Net income or (loss) from gaming activities ►				
	10a Gross sales of inventory, less returns and allowances a	a			
	b Less cost of goods sold b	b			
	c Net income or (loss) from sales of inventory ►				
	Miscellaneous Revenue	Business Code			
	11a				
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d ►				
	12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ►	1,324,255.	322,346.	41,360.	-414,746.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the US See Part IV, line 21	100,000.	100,000.		
2 Grants and other assistance to individuals in the US See Part IV, line 22	169,800.	169,800.		
3 Grants and other assistance to governments, organizations, and individuals outside the US See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	480,413.	286,519.	182,172.	11,722.
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions)	21,237.	12,664.	8,055.	518.
9 Other employee benefits	35,940.	21,436.	13,627.	877.
10 Payroll taxes	96,856.	57,765.	36,728.	2,363.
11 Fees for services (non-employees)				
a Management				
b Legal	26,717.		26,717.	
c Accounting	14,604.		14,604.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	36,638.		36,638.	
g Other	46,288.		46,288.	
12 Advertising and promotion				
13 Office expenses	133,527.	105,240.	26,709.	1,578.
14 Information technology				
15 Royalties				
16 Occupancy	374,839.	282,179.	87,487.	5,173.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	145,727.	144,935.	792.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,670.	7,193.	2,344.	133.
23 Insurance	55,842.	36,856.	18,986.	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a BULLETIN_&_NEWLETTER				
b PUBLICATION	182,071.	182,071.		
c SPECIAL_PROJECT_EXPENSES	117,406.	116,656.	750.	
d FLOWER_ARRANGING_STUDY_GROUP	97,988.	97,988.		
e MISCELLANEOUS	40,643.	22,918.	9,769.	7,956.
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,186,206.	1,644,220.	511,666.	30,320.
26 Joint Costs. Check here ► <input type="checkbox"/> If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets				
1	Cash - non-interest-bearing	614,347	1	243,482
2	Savings and temporary cash investments	771,771	2	1,605,730
3	Pledges and grants receivable, net	47,351	3	104,789
4	Accounts receivable, net		4	
5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
7	Notes and loans receivable, net		7	
8	Inventories for sales or use	60,373	8	148,069
9	Prepaid expenses and deferred charges	95,560	9	40,547
10a	Land, buildings, and equipment cost basis	10a	600,109	
b	Less: accumulated depreciation Complete Part VI of Schedule D.	10b	555,310	45,115
11	Investments - publicly traded securities	24,772,846	11	17,765,828
12	Investments - other securities See Part IV, line 11		12	1,128,876
13	Investments - program-related See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets See Part IV, line 11	733,967	15	767,305
16	Total assets. Add lines 1 through 15 (must equal line 34)	27,141,330	16	21,849,425
Liabilities				
17	Accounts payable and accrued expenses	37,421	17	63,387
18	Grants payable	400,000	18	300,000
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
21	Escrow account liability Complete Part IV of Schedule D		21	
22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable.		24	
25	Other liabilities Complete Part X of Schedule D	470,354	25	405,268
26	Total liabilities. Add lines 17 through 25.	907,775	26	768,655
Net Assets or Fund Balances				
	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets	14,313,130	27	8,995,185
28	Temporarily restricted net assets	3,104,437	28	3,250,369
29	Permanently restricted net assets	8,815,988	29	8,835,216
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
30	Capital stock or trust principal, or current funds		30	
31	Paid-in or capital surplus, or land, building, or equipment fund		31	
32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances.	26,233,555	33	21,080,770
34	Total liabilities and net assets/fund balances.	27,141,330	34	21,849,425

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
b	Were the organization's financial statements audited by an independent accountant?	2b	X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A
(Form 990 or 990-EZ)

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

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

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)		

(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									

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

Schedule A (Form 990 or 990-EZ) 2008

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")	1,863,503.	1,096,042.	1,308,712.	1,754,523.	1,375,295.	7,398,075.
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	1,863,503.	1,096,042.	1,308,712.	1,754,523.	1,375,295.	7,398,075.
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)						351,596.
6 Public support. Subtract line 5 from line 4						7,046,479.

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.	1,863,503.	1,096,042.	1,308,712.	1,754,523.	1,375,295.	7,398,075.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	510,143.	762,614.	1,283,054.	1,507,260.	959,059.	5,022,130.
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						12,420,205.
12 Gross receipts from related activities, etc (See instructions)					12	1,214,282.
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	56.73 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	66.55 %
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
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 Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6)						

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.						
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)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

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% support 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 ► <input type="checkbox"/>		
b 33 1/3% support 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 ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?	<input type="checkbox"/>	Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items	
1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

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Schedule D (Form 990) 2008

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other _____
c <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	24,928,483.				
b Contributions	443,415.				
c Investment earnings or losses	-5,073,911.				
d Grants or scholarships	212,939.				
e Other expenditures for facilities and programs	273,067.				
f Administrative expenses	1,092.				
g End of year balance	19,810,889.				

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► 39.0000 %
 b Permanent endowment ► 45.0000 %
 c Term endowment ► 16.0000 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations
 (ii) related organizations

Yes	No
3a(i)	X
3a(ii)	X
3b	

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		392,019.	387,377.	4,642.
d Equipment		208,090.	167,933.	40,157.
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				44,799.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other <u>HEDGE FUNDS AND LIMITED PARTNERSHIPS</u>	1,128,876.	FMV

Total. (Column (b) should equal Form 990, Part X, col (B) line 12)

1.128.876

Part VIII Investments - Program Related. See Form 990, Part X, line 13

Total. (Column (b) should equal Form 990, Part X, col (B) line 13)

REFERENCES AND NOTES

Part IX Other Assets. See Form 990, Part X, line 15.

Total. (Column (b) should equal Form 990, Part X, col. (B) line 15)

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Part X Other Liabilities. See Form 990, Part X, line 25

(a) Description of liability	(b) Amount
Federal income taxes	
DEFERRED RENT	235,140
LIABILITY UNDER CHARITABLE	170,128
REMAINDER UNITRUST	

In Part XIV provide the text of the footnote to the

1987/88

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,324,255.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,186,206.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-861,951.
4	Net unrealized gains (losses) on investments	4	-4,360,156.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	69,322.
9	Total adjustments (net) Add lines 4-8	9	-4,290,834.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-5,152,785.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	-2,966,579.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	69,322.
e	Add lines 2a through 2d	2e	69,322.
3	Subtract line 2e from line 1	3	-3,035,901.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	4,360,156.
c	Add lines 4a and 4b	4c	4,360,156.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	1,324,255.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	2,186,206.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,186,206.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	2,186,206.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

SEE PAGE 5

Part XIV Supplemental Information (continued)

ENDOWMENT FUNDS

PART V, LINE 4

THE BOARD-DESIGNATED FUND CONSISTS OF INDIVIDUAL FUNDS AVAILABLE FOR A

VARIETY OF MISSION RELATED PURPOSES AT THE DISCRETION OF THE BOARD OF

DIRECTORS

TEMPORARILY RESTRICTED, WHICH REPRESENT ASSETS RESTRICTED BY THE DONOR

FOR SPECIFIC TIME PERIOD OR A DESIGNATED PURPOSE.

PERMANENTLY RESTRICTED, WHICH REPRESENT ASSETS THAT HAVE BEEN RESTRICTED

BY THE DONOR TO BE RETAINED BY GCA IN PERPETUITY. IN ADDITION, DONORS

CAN LIMIT GCA TO USE ALL OR PART OF THE INCOME EARNED ON THE RELATED

INVESTMENTS FOR GENERAL OR SPECIFIC PURPOSES.

LIABILITY FOR UNCERTAIN TAX POSITION UNDER FIN 48

PART X

THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) HAS ISSUED FASB

INTERPRETATION NO. 48 (FIN 48), "ACCOUNTING FOR UNCERTAINTY IN INCOME

TAXES." THE IMPLEMENTATION OF FIN-48 HAS BEEN DEFERRED FOR NONPROFIT

ORGANIZATIONS BY FASB STAFF POSITION FIN 48-3.

Part XIV Supplemental Information (continued)RECONCILIATIONPART XI, LINE 8CHANGE IN VALUE OF INTEREST INCHARITABLE REMAINDER UNITRUST - \$69,322RECONCILIATIONPART XIII, LINE 2DCHANGE IN VALUE OF INTEREST INCHARITABLE REMAINDER UNITRUST - \$69,322RECONCILIATIONPART XII, LINE 4BNET UNREALIZED LOSS ON INVESTMENTS - \$4,360,156

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS	53	169,800.			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

GRANTS AND OTHER ASSISTANCE

PART I, LINE 2

ORGANIZATIONS: AN ORGANIZATION MUST SIGN A CONTRACT WHEN ACCEPTING A GCA

GRANT INCLUDED IN THE CONTRACT ARE THE TERMS OF THE GRANT.

INDIVIDUALS: A SCHOLAR MUST SIGN A CONTRACT WHEN ACCEPTING A GCA

SCHOLARSHIP.. INCLUDED IN THE CONTRACT IS A CLAUSE TO THE EFFECT THAT IF

THE SCHOLAR DOES NOT COMPLETE THE FUNDED PROGRAM OR ACADEMIC PERIOD, THE SCHOLARSHIP MONEY MUST BE RETURNED TO GCA. THE SCHOLAR IS REQUIRED TO

SUBMIT A WRITTEN REPORT ON THEIR WORK TO GCA.

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the Organization

THE GARDEN CLUB OF AMERICA

Employer Identification number

13-1626773

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
<u>MARYJO GARRE</u>									
<u>PRESIDENT</u>	50.	X		X			NONE	NONE	NONE
<u>JOAN GEORGE</u>									
<u>VICE PRESIDENT</u>	50.	X		X			NONE	NONE	NONE
<u>LIANNA KING</u>									
<u>TREASURER</u>	40.	X		X			NONE	NONE	NONE
<u>TIMMY SHAPIRO</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>KATHARINE MARTUCCI</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>SALLY SOLMSEN</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>LESLIE PURPLE</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>MARTY MOORE</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>ELIZABETH MARTIN</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>NANCY BONE</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>CORBIN HARWOOD</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>MIMI SNYDER</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>KITTY KIRBY</u>									
<u>VICE PRESIDENT</u>	30.	X		X			NONE	NONE	NONE
<u>SUSAN KEARNY</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>JESSIE SHELBURNE</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>CAROL STODDARD</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>DEDE PETRI</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>BARBARA RION</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>SUE BULLOCK</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>HYLAH BOYD</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE
<u>KATIE HEINS</u>									
<u>DIRECTOR</u>	10.	X					NONE	NONE	NONE

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

JS

8E1294 1.000

67521R M261

Schedule J-2 (Form 990) 2008

**SCHEDULE J-2
(Form 990)**

Continuation Sheet for Form 990

Department of the Treasury
Internal Revenue Service

► **Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the Organization

Employer Identification number

THE GARDEN CLUB OF AMERICA

13-1626773

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

Schedule J-2 (Form 990) 2008

18
JSA

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67521R M261

V08-8.3

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2008

Open To Public
Inspection

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art				
2 Art-Historical treasures				
3 Art-Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities-Publicly traded	X	4	32,956.	FAIR MARKET VALUE
10 Securities-Closely held stock				
11 Securities-Partnership, LLC, or trust interests				
12 Securities-Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate-Residential				
16 Real estate-Commercial				
17 Real estate-Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ►(-----)				
26 Other ►(-----)				
27 Other ►(-----)				
28 Other ►(-----)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for
which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) 2008

JSA

8E1298 1 000

67521R M261

V08-8.3

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

ITEM LYEAR OF FORMATIONTHE GARDEN CLUB OF AMERICA WAS INCORPORATED IN 1923 BUT IN EXISTENCE ASAN UNINCORPORATED ASSOCIATION SINCE 1913.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

PROGRAM SERVICE ACCOMPLISHMENTS

PART III, LINE 4D

EDUCATIONAL PUBLICATIONS - CURRENTLY EDUCATIONAL PUBLICATIONS COVERS THE

FLOWER SHOW AND JUDGING GUIDE AND FS&J MANUAL, BASIC PROPAGATION HANDBOOK

AND THE GCA INFORMATION PACKETS FOR NEW MEMBERS. IT ALSO INCLUDES

PRINTING OF VARIOUS BROCHURES AND THE COST OF FULFILLING BOOK ORDERS FOR

GARDENS OF COLONY AND STATE, THE FINE ART OF FLOWER ARRANGING AND PLANTS

THAT MERIT ATTENTION VOL. 1 & 11, AND GARDENS PRIVATE & PERSONAL.

COMMUNITY SERVICES - IS MAINLY COMPRISED OF FOUNDERS FUND AWARD EXPENSES.

THESE ARE GIVEN ON AN ANNUAL BASIS TO SELECTED GCA CLUBS WHO SUBMIT PLANS

FOR A COMMUNITY SERVICE PROJECT, FOR EXAMPLE, A GARDEN INSTALLED AT A

LOCAL HOSPITAL. ALSO INCLUDED IS THE ROSENGARTEN FUND WHICH CONTRIBUTES

ANNUALLY TO SCENIC AMERICA, AN ORGANIZATION DEDICATED TO ERADICATING

ROADSIDE BILLBOARDS.

MEDALS AND AWARDS - GCA HAS 27 DIFFERENT BRONZE MEDALS THAT IT AWARDS ON

A YEARLY BASIS TO PEOPLE WHO HAVE BEEN NOMINATED TO RECEIVE THEM BASED ON

THEIR ACHIEVEMENTS IN PARTICULAR AREAS OF FLOWER ARRANGING AND

HORTICULTURE. THERE ARE ALSO PAPER CERTIFICATES THAT ARE AWARDED ON THE

SAME BASIS.

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

GOVERNANCE, MANAGEMENT & DISCLOSUREPART VI, SECTION A - QUESTION 4

IN 2009, THE GARDEN CLUB OF AMERICA UPDATED ITS BYLAWS, WHICH WERE
DECADES OLD, TO CONFORM TO ITS OPERATIONS AND TO BEST PRACTICES FOR
NONPROFIT ORGANIZATIONS. CHANGES INCLUDED CLARIFYING THE COMPOSITION OF
THE GOVERNING BOARD, THE DUTIES OF OFFICERS, AND THE ORGANIZATION'S
COMMITTEE STRUCTURE; ADDING AN AUDIT COMMITTEE; AND INTRODUCING TERM
LIMITS.

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

GOVERNANCE, MANAGEMENT & DISCLOSUREPART VI, SECTION A - QUESTION 10THE FORM 990 IS PRESENTED TO THE FINANCE COMMITTEE FOR REVIEW, FOLLOWINGTHE REVIEW OF THE FINANCE COMMITTEE, THE FORM 990 IS MADE AVAILABLE TOTHE ENTIRE BOARD PRIOR TO FILING.

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

GOVERNANCE, MANAGEMENT & DISCLOSUREPART VI, SECTION B - QUESTION 12CTHE CONFLICT OF INTEREST POLICY IS DISTRIBUTED FOR SIGNATURE ON AN ANNUALBASIS TO DIRECTORS, EXECUTIVE COMMITTEE, FINANCE COMMITTEE, NATIONALCHAIRMEN AND STAFF. THE FORMS ARE KEPT ON FILE AT HEADQUARTERS.

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

GOVERNANCE, MANAGEMENT & DISCLOSUREPART VI, SECTION B - QUESTIONS 15A & 15BTHE ORGANIZATION DOES NOT COMPENSATE ANY OF THE OFFICERS, DIRECTORS ORTOP MANAGEMENT OFFICIALS.

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

GOVERNANCE, MANAGEMENT & DISCLOSURE

PART VI, SECTION C - QUESTION 19

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS

AVAILABLE TO ITS MEMBERSHIP UPON REQUEST.

Part III Identification of Related Organizations Taxable as a Partnership

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV

1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(A) Name of other organization(s)	(B) Transaction type (s-r)	(C) Amount involved
(1) CASEY TREES ENDOWMENT FUND	C	4,000.
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ► X

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization THE GARDEN CLUB OF AMERICA	Employer Identification number 13-1626773
	Number, street, and room or suite no. If a P O box, see instructions 14 EAST 60TH STREET, THIRD FLOOR	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10022	

Check type of return to be filed (File a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

4	I request an additional 3-month extension of time until	05/15/2010	.	
5	For calendar year _____, or other tax year beginning	07/01/2008	, and ending	06/30/2009
6	If this tax year is for less than 12 months, check reason:	<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return	<input type="checkbox"/> Change in accounting period
7	State in detail why you need the extension	ALL THE INFORMATION NECESSARY TO COMPLETE THE RETURN IS NOT AND WILL NOT BE AVAILABLE BY THE DUE DATE. THEREFORE WE RESPECTFULLY REQUEST ADDITIONAL TIME TO COMPLETE THE RETURN.		

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c	Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ➤

ACCOUNTANTS AUTHORIZED TO SIGN RETURNS

FEB 12 2010

CONDON O'MEARA MCGINTY & DONNELLY L
ONE BATTERY PARK PLAZA
NEW YORK, NY 10004-1405

Form 8868 (Rev. 4-2009)

Application for Extension of Time To File an Exempt Organization Return

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box ►
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization <u>THE GARDEN CLUB OF AMERICA</u>	Employer Identification number <u>13-1626773</u>
	Number, street, and room or suite no. If a P.O. box, see instructions. <u>14 EAST 60TH STREET, THIRD FLOOR</u>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <u>NEW YORK, NY 10022</u>	

Check type of return to be filed (file a separate application for each return)

<input checked="" type="checkbox"/>	Form 990		Form 990-T (corporation)
<input type="checkbox"/>	Form 990-BL		Form 990-T (sec. 401(a) or 408(a) trust)
<input type="checkbox"/>	Form 990-EZ		Form 990-T (trust other than above)
<input type="checkbox"/>	Form 990-PF		Form 1041-A

Form 4720
Form 5227
Form 6069
Form 8870

- The books are in the care of ► CAROL HIMMELHOCH

Telephone No. ► 212 753-8287

FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . ► . If it is for part of the group, check this box . . ► and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year _____ or
► tax year beginning 07/01, 2008, and ending 06/30, 2009 .

2 If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

THE PURPOSE OF THE GARDEN CLUB OF AMERICA IS TO STIMULATE THE KNOWLEDGE AND LOVE OF GARDENING, TO SHARE THE ADVANTAGES OF ASSOCIATION BY MEANS OF EDUCATIONAL MEETINGS, CONFERENCES, CORRESPONDENCE, AND PUBLICATIONS, AND TO RESTORE, IMPROVE, AND PROTECT THE QUALITY OF THE ENVIRONMENT THROUGH EDUCATIONAL PROGRAMS AND ACTIONS IN THE FIELDS OF CONSERVATION AND CIVIC IMPROVEMENT.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

DESCRIPTION	GRANTS	EXPENSES	REVENUE
EDUCATIONAL PUBLICATIONS	NONE	200,612.	170,493.
COMMUNITY SERVICES	NONE	98,532.	NONE
MEDALS & AWARDS	NONE	81,986.	NONE
TOTALS	NONE	381,130.	170,493.