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MARLBOROEDU 07/21/2010 11 33 AM

CHANGE IN ACCOUNTING PERIOD

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 of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

▶ The organization may have to use a copy of this return to satisfy state reporting requirements 990c

OMB No 1545-1150

2008

Open to Public Inspection

AUG 20 2010 04237 74742

A For the 2008 calendar year, or tax year beginning 7/01/08 , and ending 6/30/09

B Check if applicable	Please use IRS label or print or type. See Specific Instructions.	C Name of organization	D Employer Identification number
☐ Address change		MARLBOROUGH EDUCATORS ASSOCIATION C/O STEVE BELAUSKAS	23-7174581
☐ Name change		Number and street (or P O box, if mail is not delivered to street address)	Room/suite
☒ Initial return		148 ALLEN ROAD	E Telephone number 978-838-2840
☐ Termination		City or town, state or country, and ZIP + 4	F Group Exemption Number ▶
☐ Amended return		BERLIN MA 01503	
☐ Application pending			

- **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: ▶ N/A

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

J Organization type (check only one)— ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 293,647

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	1,046
	2	Program service revenue including government fees and contracts	2	9,525
	3	Membership dues and assessments See Statement	3	282,687
	4	Investment income	4	389
	5a	Gross amount from sale of assets other than inventory 5a Rec'd 10		
	b	Less cost or other basis and sales expenses 5b 7-30		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ ☐		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) 6a		
	b	Less direct expenses other than fundraising expenses 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances 7a		
	b	Less cost of goods sold 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ _____)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	293,647
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	284,160
	14	Occupancy, rent, utilities, and maintenance	14	1,500
	15	Printing, publications, postage, and shipping	15	1,019
	16	Other expenses (describe ▶ See Statement)	16	1,803
	17	**Total expenses.** Add lines 10 through 16 ▶	17	288,482
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,165
	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	58,055
	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	63,220

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	58,055	22	63,220
23 Land and buildings		23	
24 Other assets (describe ▶ _____)		24	
25 **Total assets**	58,055	25	63,220
26 **Total liabilities** (describe ▶ _____)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	58,055	27	63,220

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Form **990-EZ** (2008)

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

What is the organization's primary exempt purpose?

MAINTAINING AND IMPROVING THE QUALITY OF EDUCATION

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 MAINTAINING AND IMPROVING THE QUALITY OF EDUCATION

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a 287,867

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)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 287,867

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
STEVE BELAUSKAS	TREASURER	2,000	0	0
SUE KARB	PRESIDENT	3,000	0	0
BETTY NAUMES	VP	1,500	0	0
JOANNE MAHONEY	CORR SECRETA	850	0	0
JENN COLLINS	REC SECRETAR	850	0	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		X
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		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
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		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed. ▶ None			
42a	The books are in care of ▶ Telephone no. ▶			
	Located at ▶ ZIP + 4 ▶			
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		X
	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		X
	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			
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
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		X

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	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Signature of officer — Date 7/22/10

▶ STEVE BELAUSKAS TREASURER

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶	Preparer's Identifying Number (See instr.)
	6/08/10	☐	P00286887

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Elbert Clark & Associates, Inc.
576 Boston Post Road East
Marlborough, MA 01752

EIN ▶ 04-3422573

Phone no. ▶ 508-485-4290

May the IRS discuss this return with the preparer shown above? See instructions ▶ [X] Yes [ ] No

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MTA	$ 185,727
NEA	68,517
MEA	28,443
Total	$ 282,687

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	$
	170
	1,633
Total	$ 1,803

Forms 990 / 990-EZ Return Summary

For calendar year 2008, or tax year beginning 7/01/08 , and ending 6/30/09

MARLBOROUGH EDUCATORS ASSOCIATION 23-7174581
C/O STEVE BELAUSKAS

Net Asset / Fund Balance at Beginning of Year			58,055
Revenue			
Contributions	1,046		
Program service revenue	292,212		
Investment income	389		
Capital gain / loss			
Special events:			
Gross revenue			
Direct expenses			
Net income			
Other income			
Total revenue		293,647	
Expenses			
Program services			
Management and general			
Fundraising			
Total expenses		288,482	
Excess / (deficit)			5,165
Other changes			
Net Asset / Fund Balance at End of Year			63,220

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	

Balance Sheet

	Beginning	Ending	Differences
Assets	58,055	63,220	
Liabilities			
Net assets	58,055	63,220	5,165

Miscellaneous Information

Amended return	
Return / extended due date	11/16/09
Failure to file penalty	