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Form **990-EZ**

### Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2008

Open to Public Inspection

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

Department of the Treasury  
Internal Revenue Service

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>ORPHAN'S TREE, INC.</b>		<b>D</b> Employer identification number <b>26-2733214</b>
		Number and street (or P O box, if mail is not delivered to street address) <b>1413 DARK PINE CT</b>	Room/suite	<b>E</b> Telephone number <b>719-359-8449</b>
		City or town, state or country, and ZIP + 4 <b>MONUMENT CO 80132</b>		<b>F</b> Group Exemption Number

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

**G** Accounting method  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶ **WWW. ORPHANSTREE. ORG**

**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) ( 3 ) ◀ (insert no )  4947(a)(1) or  527

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **394,908**

#### 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	<b>394,591</b>
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	<b>282</b>
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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 <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less direct expenses other than fundraising expenses	6b		
6c	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		
7b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ <b>SEE STATEMENT 1</b> )	8	<b>35</b>	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<b>394,908</b>	
Expenses	10	Grants and similar amounts paid (attach schedule) <b>SEE STATEMENT 2</b>	10	<b>70,608</b>
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	<b>194,700</b>
	13	Professional fees and other payments to independent contractors	13	<b>14,222</b>
	14	Occupancy, rent, utilities, and maintenance	14	<b>1,516</b>
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ <b>SEE STATEMENT 3</b> )	16	<b>67,869</b>
	17	<b>Total expenses.</b> Add lines 10 through 16	17	<b>348,915</b>
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>45,993</b>
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<b>7,043</b>
	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	<b>53,036</b>

#### Part II Balance Sheets (If total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	<b>7,043</b>	<b>44,884</b>
23 Land and buildings		<b>8,997</b>
24 Other assets (describe ▶ <b>SEE STATEMENT 4</b> )		<b>886</b>
25 Total assets	<b>7,043</b>	<b>54,767</b>
26 Total liabilities (describe ▶ <b>SEE STATEMENT 5</b> )	<b>0</b>	<b>1,731</b>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<b>7,043</b>	<b>53,036</b>

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

Form **990-EZ** (2008)

SCANNED JUL 30 2008

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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		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		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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr <span style="float:right">▶</span> <b>37a</b> <u>0</u>		
b	Did the organization file Form 1120-POL for this year?		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?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶</span> <b>38b</b> _____		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">▶</span> <b>39a</b> _____		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶</span> <b>39b</b> _____		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float:right">▶</span> _____, section 4912 <span style="float:right">▶</span> _____; section 4955 <span style="float:right">▶</span> _____		
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		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶</span> _____		
d	Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶</span> _____		
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		X
41	List the states with which a copy of this return is filed <span style="float:right">▶</span> <b>NONE</b>		
42a	The books are in care of <span style="float:right">▶</span> <b>CINDY TUPPER</b> Telephone no <span style="float:right">▶</span> <b>719-359-8449</b> <b>1413 DARK PINE CT</b> Located at <span style="float:right">▶</span> <b>MONUMENT, CO</b> ZIP + 4 <span style="float:right">▶</span> <b>80132</b>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____		X
42c			X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <span style="float:right">▶</span> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶</span> <b>43</b> _____		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		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		<b>X</b>
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<b>X</b>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
49a Did the organization make any transfers to an exempt non-charitable related organization?		<b>X</b>
b If "Yes," was the related organization(s) a section 527 organization?		

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

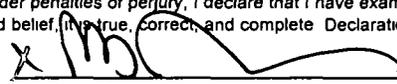
Total number of other employees paid over \$100,000 ▶

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

Total number of other independent contractors each receiving over \$100,000 ▶

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.

Sign Here
6/17/2010  
▶  Date  
▶ **RAY JOHNSON** **BOARD TREASURER**  
▶ Type or print name and title

Paid Preparer's Use Only
Preparer's Identifying Number (See instr.)  
▶ Preparer's signature  Date **6/16/10** Check if self-employed   
▶ Firm's name (or yours if self-employed), address, and ZIP + 4 **ERICKSON, BROWN & KLOSTER, P.C.** EIN ▶  
▶ **4565 HILTON PKWY STE 101** Phone  
▶ **COLORADO SPRINGS, CO 80907-3540** no ▶ **719-531-0445**

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

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**

Open to Public  
Inspection

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**ORPHAN'S TREE, INC.**

Employer identification number  
**26-2733214**

**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	
<b>Total</b>									

**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
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")				30,000	394,591	424,591
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1-3				30,000	394,591	424,591
<b>5</b> 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)						241,573
<b>6 Public support.</b> Subtract line 5 from line 4						183,018

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4				30,000	394,591	424,591
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					282	282
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)					35	35
<b>11 Total support.</b> Add lines 7 through 10						424,908
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/>						

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

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
<b>16a 33 1/3 % support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3 % support test—2007.</b> 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"/>		
<b>17a 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8</b> 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
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12 )						
<b>14</b> 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 <span style="float: right;">► <input type="checkbox"/></span>						

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

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

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

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

- 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 ►
- 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 ►
- 20 Private foundation.** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ►

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**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)

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**PART II, LINE 10 - OTHER INCOME DETAIL**

**ADMINISTRATIVE INCOME** \$ 35

# Federal Statements

## Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue

<u>Description</u>	<u>Amount</u>
ADMINISTRATIVE INCOME	\$ 35
TOTAL	<u>\$ 35</u>

5872 Orphan's Tree, Inc.  
 26-2733214  
 FYE: 6/30/2009

## Federal Statements

6/16/2010 10:50 AM

### Statement 2 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid

Name and Address	Description of Property	Cash Contribution	Relationship to Organization		Class of Activity	Date of Gift	Purpose
			Noncash Contribution	Book Value			
NADEZHDA FUND		25,084	SAME MISSION		PROGRAM SERVICES		RUSSIAN OPERATIONS
ULITSA TRAKTORNAYA 3							
VLADIMIR, RS 600026							
NADEZHDA FUND		45,524	SAME MISSION		PROGRAM SERVICES		RUSSIAN MINISTRY
ULITSA TRAKTORNAYA 3							
VLADIMIR, RS 600026							
TOTAL		70,608					

## Federal Statements

### Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	\$
D & O INSURANCE	1,422
BENEVOLENCE	1,988
MEALS & ENTERTAINMENT	343
BANK & FINANCE CHARGES	245
OFFICE SUPPLIES	662
DUES SUBSCRIPTIONS & FEES	418
PRINTING	1,431
POSTAGE	1,411
INTEREST EXPENSE	114
CREDIT CARD CHARGES	628
INTERNET EXPENSES	996
TELEPHONE	4,818
DEVELOPMENT	8,362
US STAFF TRAVEL	28,161
TRIPS LODGING	5,013
TRIPS MEALS	2,579
TRIPS TRANSPORTATION	5,174
TRIPS TRANSLATOR	578
TRIPS VISA & PASSPORT	1,562
TRIPS TRAVEL INSURANCE	305
TRIPS EXCURSIONS	374
TRIPS STAFF BONUS	186
TRIPS TRAVEL & SUPPLIES	343
MISCELLANEOUS	756
TOTAL	\$ 67,869

### Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
TRAVEL ADVANCES	\$	886
		886

### Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$	1,731
		1,731

## Federal Statements

### Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

#### Description

ORPHAN'S TREE IS A U.S. PARTNER OF THE NADEZHDA FUND, A RUSSIAN-BASED NGO (NON-GOVERNMENTAL ORGANIZATION) DOING CHARITABLE WORK WITH ORPHANS IN RUSSIA. ORPHAN'S TREE WORKS WITH THE NADEZHDA FUND IN THE VLADIMIR, IVANOVO AND KOSTROMA REGIONS.

ORPHAN'S TREE IS COMMITTED TO PROVIDING SUPPORT FOR PROGRAMS THAT WILL HAVE THE GREATEST INFLUENCE IN THE LIVES OF ORPHANS AND AT-RISK KIDS IN TODAY'S RUSSIA. THERE ARE CURRENT CHALLENGES THAT WE CAN TARGET AS WE PARTICIPATE IN PROVIDING SOLUTIONS FOR THE BENEFIT OF AT-RISK KIDS WITH NADEZHDA FUND AND OTHER NGOS.

THERE ARE FOUR WAYS IN WHICH WE PROVIDE PROGRAM SERVICES TO THE ORPHANS OF RUSSIA:

- 1.WE PROVIDE SALARY SUPPORT FOR NADEZHDA FUND EMPLOYEES WORKING WITH ORPHANS ON ORPHAN'S TREE PROGRAMS,
- 2.WE PROVIDE FUNDS TO SUPPORT OPERATIONS, SUPPLIES AND TRAVEL EXPENSES FOR VARIOUS ORPHAN'S TREE PROGRAMS,
- 3.WE SEND U.S. VOLUNTEERS TO RUSSIA TO WORK WITH ORPHANS ON THE VARIOUS ORPHAN'S TREE PROGRAMS, AND
- 4.WE DEVELOP AND OBTAIN GRANTS FROM RUSSIAN CORPORATIONS TO SUPPORT THE ORPHAN'S TREE PROGRAMS FACILITATED BY NADEZHDA FUND.

### Statement 7 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

#### Description

RUSSIAN OPERATIONAL EXPENSES: \$61,461

IN OUR FIRST FISCAL YEAR OF OPERATION, RUSSIAN STAFF SALARIES, WHICH WERE FUNDED BY US, WERE AGGREGATED INTO THIS SINGLE CATEGORY. THESE SALARIES INCLUDED SUPPLEMENTAL FUNDS FOR THE NATIONAL STAFF OF THE NADEZHDA FUND AND THE REGIONAL MANAGERS AND THE SALARIES OF SEVERAL SOCIAL WORKERS, THE PHYSICAL EDUCATION COACH AT THE IVANOVO MINISTRY CENTER, AND THE VLADIMIR YOUNG FAMILIES PROJECT MANAGER AND CASEWORKER. STARTING JULY 1, 2009 - JUNE 30, 2010. THESE SALARIES WERE INCLUDED IN THE PROGRAM COSTS FOR WHICH THEY WERE USED.

ALSO INCLUDED IN THIS CATEGORY ARE SUPPLIES AND TRAVEL EXPENSES FOR RUSSIAN STAFF SUPPORTING ORPHAN'S TREE PROGRAMS AND AN ALLOCATED PART OF THE STAFF COMPENSATION AND OPERATING EXPENSES TO ACHIEVE PROGRAM OBJECTIVES.

### Statement 8 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments

#### Description

MINISTRY PROGRAMS: \$111,543

WE PROVIDE FUNDS TO SUPPORT SUPPLIES AND TRAVEL EXPENSES FOR VARIOUS ORPHAN'S TREE PROGRAMS DESCRIBED BELOW.

## Federal Statements

### Statement 8 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments (continued)

#### Description

INCLUDED IN THESE FUNDS ARE AN ALLOCATED PART OF THE STAFF COMPENSATION AND OPERATING EXPENSES TO ACHIEVE PROGRAM OBJECTIVES.

LEADERSHIP - \$28,961

TWO TRIPS WERE CONDUCTED THIS FISCAL YEAR, ONE IN JANUARY AND THE OTHER IN APRIL WITH 36 OLDER ORPHANS ON THREE-DAY EXCURSIONS TO CELEBRATE CHRISTMAS AND EASTER. PARTICIPANTS FOR EACH TRIP ARE SELECTED BASED UPON THEIR PARTICIPATION AND LEADERSHIP IN PROGRAMS AT THE THREE MINISTRY CENTERS. THESE TRIPS TO VARIOUS HISTORICAL SITES IN RUSSIA COMBINE EDUCATION AND SPIRITUAL INSIGHTS, WITH MANY CHILDREN WILLING TO OPEN UP AND DISCUSS WHAT THEY ARE SENSING ABOUT THEIR FAITH.

EDUCATION - \$21,317

EDUCATION TAKES PLACE EVERYWHERE! AS SUCH, IT OVERLAPS WITH ALMOST ALL PROGRAMS. WE DESIRE TO SEE ORPHANS HAVE DOORS OPENED FOR THEM THOUGH EXPANDED EDUCATIONAL OPPORTUNITIES. TYPICAL EXAMPLES OF ACTIVITIES INCLUDE EDUCATIONAL EXCURSIONS; SCHOLARSHIPS BASED UPON SET CRITERIA, AND ART/MUSIC/DANCE APPRECIATION SEMINARS.

IN MAY 2009, WE HAD AN ART SYMPOSIUM LED BY MS. PENNY STEWART, A FORMER HIGH SCHOOL ART TEACHER AND AN AWARD-WINNING ARTIST. PENNY CONDUCTED CLASSES FOR A WEEK IN ADVANCED WATERCOLOR TECHNIQUES. AT THE CONCLUSION OF THE SYMPOSIUM, THE GROUP OF 11 STUDENTS, ACCOMPANIED BY A GROUP OF AMERICAN VOLUNTEERS AND RUSSIAN NF STAFF, VISITED THE HERMITAGE AND OTHER SITES WITH WORLD RENOWNED ART IN ST. PETERSBURG FOR THE WEEKEND.

LIFE SKILLS PROGRAMS - \$11,050

RAISED IN AN ORPHANAGE, ORPHANS TYPICALLY STRUGGLE WITH WHAT MANY IN SOCIETY GROW UP UNDERSTANDING. AS CHILDREN PREPARE TO LEAVE THEIR ORPHANAGE, WE DESIRE TO ASSIST THEM IN THEIR TRANSITION TO INDEPENDENT LIVING IN THE OUTSIDE WORLD.

TRAINING IN BASIC LIFE SKILLS SUCH AS BUDGETING, INTERACTING WITH TEACHERS AND OTHERS IN AUTHORITY, CHOOSING GOOD FRIENDS, BEING A GOOD FRIEND, ELEMENTS OF A HEALTHY LIFE STYLE, AND SIMILAR TOPICS.

TRAINING IS PROVIDED IN SEMINAR AND SMALL GROUP SETTINGS. U.S. TEAMS SPONSORED BY ORPHAN'S TREE PROVIDE TRAINING. FUNDING COVERS MATERIALS AND DAY TRIPS FOR THE GRADUATES. TRAVEL FOR THE TEAMS IS FUNDED IN THE MINISTRY JOURNEY LINE ITEM.

## Federal Statements

### Statement 8 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments (continued)

#### Description

YOUNG FAMILIES - \$12,726

IN FEBRUARY, WE STARTED A PILOT OF A YOUNG FAMILIES PROGRAM THAT INCLUDES SIX FAMILIES IN THE VLADIMIR REGION. RAISED WITHOUT A ROLE MODEL OF A STABLE FAMILY, MANY ORPHANS STRUGGLE WITH THEIR RELATIONSHIPS WITH THEIR SPOUSE AND THEIR CHILDREN. THE OBJECTIVE OF THE YOUNG FAMILIES PROGRAM IS TO STRENGTHEN MARRIAGES AND FAMILIES THROUGH EDUCATIONAL, EMOTIONAL AND SPIRITUAL PROGRAMS.

ELEMENTS OF THE PROGRAM INCLUDE A CASEWORKER FOR ON-GOING SUPPORT, SEMINAR / CONFERENCE / RETREAT OPPORTUNITIES FOR YOUNG COUPLES AND FAMILY SOCIAL AND EDUCATIONAL OUTINGS.

WE PROVIDED THE FUNDS TO HIRE A SUPERVISOR FOR THE PROGRAM AND A CASEWORKER. OUR PLAN IS TO EMPLOY ONE OF THE YOUNG MOTHERS NEXT YEAR PART TIME AND TO BEGIN A MOTHER'S DAY OUT PROGRAM.

MINISTRY CENTER PROGRAMS - \$21,182

WE PROVIDE FUNDS TO SUPPORT THE ACTIVITIES HELD AT THE MINISTRY CENTERS. THE MINISTRY CENTERS ARE DROP-IN CENTERS WHERE GRADUATE ORPHANS CAN COME FOR SUPPORT, COUNSELING, GETTING COMPUTER INSTRUCTION, WORKING OUT IN THE GYMS AND TALKING TO THE STAFF OF THE CENTERS ABOUT THEIR LIFE AND PROBLEMS.

THESE FUNDS PROVIDE FOR THE SUPPLIES, MEALS AND SNACKS, UTILITY AND MAINTENANCE SERVICES OF THE CENTERS AND OTHER NON-PROGRAMMATIC EXPENSES.

INDIVIDUAL SUPPORT - \$3,678

WE ARE FUNDING EIGHT GRADUATE ORPHANS STUDYING IN MOSCOW OR ST. PETERSBURG. WE PROVIDE SUPPORT FOR LIVING EXPENSES AND IN SOME CASES, TUITION. WE RECENTLY OBTAINED A GRANT FROM EXXON MOBIL, WHICH WILL PROVIDE A MONTHLY STIPEND FOR EACH STUDENT. (SEE BELOW.)

FAMILY CENTER - \$8,791

IN THIS PROGRAM, GROUPS OF BOTH YOUNG MEN AND WOMEN LIVE IN A FAMILY SETTING WITH A RUSSIAN COUPLE. HERE THEY CAN EXPERIENCE AND LEARN FROM A FAMILY SETTING. WE PROVIDE PARTIAL SUPPORT FOR THE 3 LAKINSK FAMILY CENTERS. THE REMAINING LAKINSK SUPPORT COMES FROM A GRANT, WHICH WE OBTAIN FROM ERNST & YOUNG (SEE BELOW)

DENTAL/MEDICAL SUPPORT - \$162

THE DENTAL AND MEDICAL SUPPORT PROGRAM PROVIDES DENTAL AND RELATED MEDICAL CARE FOR ORPHANS AT TWO OF THE THREE

## Federal Statements

### Statement 8 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments (continued)

#### Description

MINISTRY CENTERS. THIS PROGRAM IS FUNDED BY GRANTS OBTAINED THROUGH THE EFFORTS OF ORPHAN'S TREE. (SEE NOTE BELOW.) WE PROVIDE ADDITIONAL FUNDS TO COVER THE COST OF THIS NEED.

EMERGENCY FUND - \$3,675

THE EMERGENCY FUND IS PROVIDED FOR UNEXPECTED EMERGENCIES INVOLVING THE GRADUATE ORPHANS OR MINISTRY CENTER NEEDS.

### Statement 9 - Form 990-EZ, Part III, Line 30 - Statement of Program Service Accomplishments

#### Description

MINISTRY TRIPS: \$39,483

THESE FUNDS SUPPORTED THE TRAVEL COST OF THREE TRIPS MADE TO RUSSIA BY U.S. STAFF AND VOLUNTEERS. THE TRIPS WERE THE JANUARY 2009 CHRISTMAS EXCURSION (SEE LEADERSHIP), THE ART SYMPOSIUM (SEE EDUCATION) AND APRIL 2009 EASTER EXCURSION (SEE LEADERSHIP). THIS CATEGORY INCLUDES AN ALLOCATED PART OF THE STAFF COMPENSATION AND OPERATING EXPENSES TO ACHIEVE PROGRAM OBJECTIVES.

### Statement 10 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

#### Description

RUSSIAN GRANTS DEVELOPED BY ORPHAN'S TREE: \$28,686

THE LAST OF OUR FOUR PROGRAMS IS TO OBTAIN PROGRAM FUNDING FROM RUSSIAN CORPORATIONS FOR THE BENEFIT OF ORPHAN'S TREE PROGRAMS FACILITATED THROUGH THE NADEZHDA FUND. IN THE 2008 - 2009 FISCAL YEAR, RUSSIAN CORPORATIONS PROVIDED GRANTS OF \$81,200 FOR ORPHAN'S TREE PROGRAMS.

THESE FUNDS ARE NOT DIRECTLY REPORTED ON OUR FORM 990 BECAUSE THEY GO DIRECTLY TO NADEZHDA FUNDS RUSSIAN CHECKING ACCOUNT. THIS CHECKING ACCOUNT HOLDS FUNDS FOR THE BENEFIT OF ORPHAN'S TREE PROGRAMS.

HOWEVER, THESE FUNDS ARE GRANTED THROUGH THE RELATIONSHIPS, RESEARCH, WRITTEN PROPOSALS, AND PROGRAM OVERSIGHT OF ORPHAN'S TREE STAFF. THUS, THIS CATEGORY INCLUDES AN ALLOCATED PART OF THE STAFF COMPENSATION AND OPERATING EXPENSES TO SUBMIT GRANT REQUESTS, MEET WITH GRANTORS IN RUSSIA AND MONITOR GRANTS PROGRESS.

AS REPORTED IN STATEMENTS 7 - 10, 69.1% OF OUR 2008 - 2009 FISCAL YEAR EXPENDITURES WERE FOR PROGRAMS, 23.0% WERE FOR DEVELOPMENT AND FUND RAISING, AND 7.9% WERE FOR

## Federal Statements

### Statement 10 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments (continued)

#### Description

ADMINISTRATIVE EXPENSES. THIS WAS THE FIRST FULL YEAR OF OPERATION OF ORPHAN'S TREE, HAVING BEEN FORMED IN JUNE 2008.

IF WE INCLUDE THE EFFECT OF THE RUSSIAN-FUNDED PROGRAMS OBTAINED THROUGH OUR GRANT EFFORTS, 73.7% OF OUR 2008 - 2009 FISCAL YEAR EXPENDITURES WOULD BE FOR PROGRAMS, 19.5%, FOR DEVELOPMENT AND FUND RAISING AND 6.8% FOR ADMINISTRATIVE EXPENSES.

THE FOLLOWING PARAGRAPHS AND AMOUNTS DESCRIBE THE PROGRAM ACCOMPLISHMENTS ACHIEVED WITH THE DONATIONS PROVIDED BY RUSSIAN CORPORATIONS IN THE 2008 - 2009 PERIOD. FUNDS IN THE AMOUNT OF \$61,419 ARE BEING CARRIED OVER TO 2009 - 2010.

EDUCATION - \$9,664

THROUGH OUR EFFORTS IN ACQUIRING GRANTS FROM ERNST & YOUNG AND EXXONMOBIL'S RUSSIAN DIVISIONS, FUNDS WERE AVAILABLE TO SUPPORT THE ACTIVITIES HELD AT THE MINISTRY CENTERS. THE MINISTRY CENTERS ARE DROP-IN CENTERS WHERE GRADUATE ORPHANS CAN COME FOR SUPPORT, COUNSELING, GETTING COMPUTER INSTRUCTION, WORKING OUT IN THE GYMS AND TALKING TO THE STAFF OF THE CENTERS ABOUT THEIR LIFE AND PROBLEMS.

THESE FUNDS PROVIDE FOR THE SUPPLIES, MEALS AND SNACKS, UTILITY AND MAINTENANCE SERVICES OF THE CENTERS AND OTHER NON-PROGRAMMATIC EXPENSES.

MINISTRY CENTER PROGRAM SUPPORT - \$2,545

THROUGH OUR EFFORTS IN ACQUIRING A GRANT FROM ERNST & YOUNG, FUNDING IS PROVIDED AT THE IVANOVO MINISTRY CENTER FOR THE REGIONAL MANAGER, THE CASEWORKER, THE COMPUTER INSTRUCTOR AND THE EDUCATION PROGRAM MANAGER.

THROUGH OUR EFFORTS IN ACQUIRING A GRANT FROM EXXONMOBIL, FUNDING IS PROVIDED AT THE VLADIMIR MINISTRY CENTER FOR THE REGIONAL MANAGER, THE DENTIST, CASEWORKER, AND THE EDUCATION PROGRAM MANAGER. THIS SAME GRANT PROVIDES FOR THE DENTIST SALARY AT THE KOSTROMA MINISTRY CENTER.

INDIVIDUAL ORPHAN SUPPORT - \$600

THIS CATEGORY INCLUDES FUNDS WE PROVIDED TO A GIFTED STUDENT. WE RECENTLY OBTAINED A GRANT FROM EXXONMOBIL, WHICH WILL PROVIDE A MONTHLY STIPEND FOR OTHER STUDENTS.

FAMILY CENTER SUPPORT - \$5,598

THE RUSSIAN DIVISION OF ERNST & YOUNG PROVIDES FUNDING THROUGH THE EFFORTS OF ORPHAN'S TREE TO PAY A PORTION OF

# Federal Statements

**Statement 10 - Form 990-EZ, Part III, Line 31 - Statement of Program Service  
Accomplishments (continued)**

Description

THE COST OF THE LAKINSK FAMILY CENTERS. THEY PROVIDE FUNDING FOR THE HOUSE PARENTS AND COUNSELOR AT THE FAMILY CENTERS.

DENTAL/MEDICAL SUPPORT - \$1,374

THE RUSSIAN DIVISION OF EXXONMOBIL PROVIDES FUNDING THROUGH THE EFFORTS OF ORPHAN'S TREE TO PAY FOR THE DENTAL SUPPLIES AT TWO MINISTRY CENTERS. THESE DENTAL SITES PROVIDE EMERGENCY AND PREVENTIVE DENTAL SERVICES TO ORPHANS AND THEIR CHILDREN.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

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

Name(s) shown on return **ORPHAN'S TREE, INC.** Identifying number **26-2733214**

Business or activity to which this form relates  
**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**  
**Note: If you have any listed property, complete Part V before you complete Part I**

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,516

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

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

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

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

**Part IV Summary (See instructions.)**

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr	22	1,516
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.