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Or call the IRS Identity Theft Hotline at 1-800-908-4490

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 org- anizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning Sep 1 , 2008, and ending Aug 31 , 2009

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

Please use IRS label or print or type See Specific Instruc- tions.

C Name of organization
Joshua's Way, Inc.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
PO Box 1605

City or town, state or country, and ZIP + 4
Greer SC 29652-1605

D Employer identification number
57-1091204

E Telephone number
(864) 801-4464

F Group Exemption Number ►

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

G Accounting method. ☒ Cash ☐ Accrual
Other (specify) ►

I **Website:** ► 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) (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 ► $ 195,234.

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	186,415.
	2	Program service revenue including government fees and contracts	2	8,439.
	3	Membership dues and assessments	3	
	4	Investment income	4	380.
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att 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	195,234.
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	15,750.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	59,483.
	13	Professional fees and other payments to independent contractors	13	5,939.
	14	Occupancy, rent, utilities, and maintenance	14	20,703.
	15	Printing, publications, postage, and shipping	15	13,822.
	16	Other expenses (describe ► See Other Expenses Statement)	16	63,626.
	17	**Total expenses** (add lines 10 through 16) ►	17	179,323.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	15,911.
	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	317,819.
	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	333,730.

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	47,327.	22	64,910.
23 Land and buildings	415,052.	23	415,052.
24 Other assets (describe ► See L-24 Stmt)	25,861.	24	9,886.
25 **Total assets**	488,240.	25	489,848.
26 **Total liabilities** (describe ► See L-26 Stmt)	170,421.	26	156,118.
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	317,819.	27	333,730.

9-9 2

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

What is the organization's primary exempt purpose? Christian study and service center

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	Operation Christmas Child - see attached schedule (Grants $ 444.) If this amount includes foreign grants, check here ► ☐	28a	1,227.
29	Project Ethopia - see attached schedule (Grants $ 9,057.) If this amount includes foreign grants, check here ► ☐	29a	20,961.
30	Teaching and Service Ministry - see attached schedule (Grants $ 27,321.) If this amount includes foreign grants, check here ► ☐	30a	28,852.
31	Other program services (attach schedule) see attached schedule (Grants $ 2,728.) If this amount includes foreign grants, check here ► ☐	31a	2,728.
32	**Total program service expenses** (add lines 28a through 31a) ►	32	53,768.

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

(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 and deferred compensation	(e) Expense account and other allowances
David Rogers P O Box 1605 Greer SC 29652	President 36.00	12,000.	0.	
Paul Rogers P O Box 1605 Greer SC 29652	Exec Dir/ Treas 16.00	2,400.	0.	
Florin Palaghia P O Box 1605 Greer SC 29652	Employee 36.00	30,400.	0.	
Lea Ann Painter/Wright P O Box 1605 Greer SC 29652	Employee 10.00	7,500.	0.	
Karen Beason P O Box 1605 Greer SC 29652	Director 1.00	0.	0.	
Johnny Price P O Box 1605 Greer, SC 29652	Director 1.00	0.	0.	
Kip Wynne P O Box 1605 Greer, SC 29652	Director 2.00	0.	0.	
Steve Boone P O Box 1605 Greer, SC 29652	Director 2.00	0.	0.	
Beth Simmons P O Box 1605 Greer, SC 29652	Director 1.00	0.	0.	

Part V **Other Information** (Note the statement requirement in General Instruction V.)

			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 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 instructions ► 37a 0.			
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	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	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____			
b	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		X
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 ►			

42a The books are in care of ► Paul Rogers Telephone no ► (864) 801-4464

Located at ► 1001 West Poinsett Street Greer SC ZIP + 4 ► 29651

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**			
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 ►	42c		X

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

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		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		X
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?		X
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 and 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 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

► Paul J. Rogers — Signature of officer — Date 1/14/2010

► Paul J. Rogers, Treasurer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►		Date 01/13/10	Check if self-employed ► X
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	Steven M. Bateman, CPA P.O. Box 2123 Greer SC 29652-2123		Preparer's Identifying Number (See instructions) EIN ► Phone no ► (864) 877-2048

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

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	Employer identification number
Joshua's Way, Inc.	57-1091204

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 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 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 is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i)	a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11 g (i)**	
(ii)	a family member of a person described in (i) above?	**11 g (ii)**	
(iii)	a 35% controlled entity of a person described in (i) or (ii) above?	**11 g (iii)**	

h Provide the following information about the organizations the organization supports

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

Part II Support Schedule for Organizations Described in 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 'unusual grants ')						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge						
4 **Total.** Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources						
9 Net income form unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss form the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐

Section C. Computation of Public Support Percentage

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

16a **33-1/3 support test – 2008.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3 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 ► ☐

17a **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test – 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

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

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 yr 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 unusual grants)	297,879.	390,817.	681,825.	439,071.	186,415.	1,996,007.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose		948.	2,436.	5,287.	8,439.	17,110.
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	297,879.	391,765.	684,261.	444,358.	194,854.	2,013,117.
7a Amounts included on lines 1, 2, 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)						2,013,117.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	297,879.	391,765.	684,261.	444,358.	194,854.	2,013,117.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources		1,129.	2,324.	1,229.	380.	5,062.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		1,129.	2,324.	1,229.	380.	5,062.
11 Net income from unrelated business activities not included inline 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 lns 9, 10c, 11, and 12)						2,018,179.

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 ► ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99.75 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	93.23 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	0.25 %
18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	0.25 %

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 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

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

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return: Joshua's Way, Inc.

Identifying number: 57-1091204

Business or activity to which this form relates: Form 990 / Form 990EZ

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 instrs)	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	

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	16,485.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

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

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
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 instructions	22	16,485.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

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

Section B – Information on Use of Vehicles

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

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

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

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

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

Part VI **Amortization**

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

Form 990-EZ
Part II

Other Assets and Liabilities

2008

Name as Shown on Return	Employer Identification No
Joshua's Way, Inc.	57-1091204

Line 24 - Other Assets:	Beginning of Year	End of Year
Other fixed assets	61,597.	62,107.
Accum deprec	-35,736.	-52,221.
Totals to Form 990-EZ, Part II, line 24	25,861.	9,886.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Line of credit (GSB)	7,966.	3,066.
Mortgage Expense	162,455.	153,052.
Totals to Form 990-EZ, Part II, line 26	170,421.	156,118.

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

Other expenses (describe)	
Depreciation	16,485.
Interest & finance Charge	8,265.
Bank transfer fees (p)	315.
Advertising (P)	250.
Student Ministry (p)	2,555.
Mileage Reimbursement (p)	5,223.
Special assistance (p)	843.
Program supplies (p)	9,902.
Program telephone (p)	664.
Programs Postage (p)	85.
equipment rental (p)	574.
Program printing (p)	2,098.
Program Travel (p)	16,010.
Conferences (p)	357.
Total	63,626.

a. Operation Christmas Child

Joshua's Way serves as a local collection center for the shoeboxes filled with gifts for children in foreign countries. Many upstate churches, schools, businesses and individuals participated in the preparation of shoebox gifts which include an evangelistic brochure in the child's language sharing the gospel of Jesus Christ. Joshua's Way collected over 9,300 shoeboxes during Operation Christmas Child 2008.

b. **Project Ethiopia**

In January, 2008, a class of 28 Ethiopian Women began a course of vocational training in Addis Ababa sponsored by Joshua's Way. By helping a poor woman in Ethiopia to find employment, we help her entire family to escape the crush of poverty. This class has graduated and Joshua's Way continues to fund vocational courses for women in cooperation with the Beza Church in Addis Ababa.

Joshua's Way continues its partnership with the Pawe hospital in the Benishangul-Gumuz region of Ethiopia and coordinates with the chief surgeon of the hospital to provide nursing textbooks, medical supplies and medical equipment. In early 2009 Joshua's Way was able to supply an Operating Table, autoclave, suction machine, pulse oximeter, Ambu bags, blood bags and endotracheal tubes among other supplies to assist the Pawe hospital to get its Operating Room functioning properly.

Joshua's Way is exploring ways to promote and facilitate the use of solar cooking in Ethiopia. Solar cookers will help reduce deforestation, soil erosion, and the number of hours spent daily collecting firewood. Pulmonary problems from inhalation of smoke from cooking fires can be reduced with the use of a solar cooker. With the help of a volunteer engineer in the U.S. and a doctoral student in Ethiopia, Joshua's Way has fostered the development of a simple, low cost solar cooker. Planning continues regarding the potential future use of these solar cookers in Ethiopia. Field trials of earlier solar cooker models in villages in Ethiopia have been completed and were instrumental in guiding the re-design and optimization of the solar cooker.

c. Teaching & Service Ministry

Joshua's Way provided courses and seminars to give lay people a deeper understanding of the Scriptures and Christian faith and to encourage them to actively minister in the community. Our 2008 Fall Conference was on *The Life and Leadership of William Wilberforce* and showed the way Christians can influence society. In the Spring of 2009, David Rogers, president of Joshua's Way led our Winter conference on *The Problem and Purpose of Pain.* Joshua's Way also provided teaching in local churches on a variety of topics. The series of Book Review luncheons studied and critiqued writings by authors, Desmond Tutu, Martin Luther King, Jr. and Sam Harris.

The Mercy Riders Motorcycle Ministry, a ministry of Joshua's Way, continued their ministry of feeding over 100 homeless people every fifth Saturday with an emphasis on developing relationships with the homeless in Greenville, S.C. and sharing the gospel with them. The Mercy Riders also minister to prisoners at the Pickens County Detention Facility where they serve meals, share music, and share the good news of Jesus with them. The Mercy Riders also assist the Southeastern Children's home, an orphanage in Duncan, S.C.

Cross Culture Network, a ministry of Joshua's Way to international students, provides a variety of services to international students at upstate universities. Florin Palaghia oversees this ministry. Services provided to students include trips to acquaint them with historical sites in the United States, banquets to introduce them to American friends, a traditional Thanksgiving meal, discussion groups, Bible studies, "friendship partners" for these students while in the U. S., and practical assistance in finding furniture and other goods and services. The ministry to international students has grown to include students from Greenville Technical College, USC Upstate, and Wofford University in addition to Clemson University and Furman University.

d. Venezuela Mission

Joshua's Way assists the Iglesia Cristiana Evangelica Church in La Puerta, Venezuela. The financial support of Joshua's Way helps this small, evangelical church reach out to its community through the use of AWANA, a program of Biblical instruction and discipleship for children.

e. Assistance Fund

Joshua's Way occasionally provides limited, emergency financial assistance to individuals to help with the purchase of food, payment of utility bills, and payment of rent in times of crisis brought on by unemployment, family emergency or sickness.