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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort 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)

OMB No 1545-1150

2008

Open to Public
Inspection

▶ 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.

A For the 2008 calendar year, or tax year beginning SEP 1, 2008 and ending AUG 31, 2009

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization MAKE-A-WISH FOUNDATION OF EAST TENNESSEE, INC.		D Employer identification number 58-1799549
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 510 S. WILLOW STREET		E Telephone number 423-629-9474
		City or town, state or country, and ZIP + 4 CHATTANOOGA, TN 37404		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: ▶ **WISHETN.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 ☐ 527K 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 ▶ \$ **706,310.****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	363,222.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	4,622.
	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 schedule)	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	337,758.
Expenses	6b	Less: direct expenses other than fundraising expenses	6b	35,342.
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	302,416.
	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 ▶ OTHER INCOME)	8	708.
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	670,968.
	10	Grants and similar amounts paid (attach schedule) STMT 4	10	307,378.
	11	Benefits paid to or for members	11	
Net Assets	12	Salaries, other compensation, and employee benefits	12	251,009.
	13	Professional fees and other payments to independent contractors	13	4,904.
	14	Occupancy, rent, utilities, and maintenance	14	15,051.
	15	Printing, publications, postage, and shipping	15	14,354.
	16	Other expenses (describe ▶ SEE STATEMENT 1)	16	70,863.
	17	Total expenses. Add lines 10 through 16	17	663,559.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,409.
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	338,220.	
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	345,629.	

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	235,296.	348,885.
23 Land and buildings	163,026.	156,253.
24 Other assets (describe ▶ SEE STATEMENT 2)	198,404.	95,040.
25 Total assets	596,726.	600,178.
26 Total liabilities (describe ▶ SEE STATEMENT 3)	258,506.	254,549.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	338,220.	345,629.

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12-17-08

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

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Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

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OF EAST TENNESSEE, INC.**

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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.		
35a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 0.		
37b	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
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved N/A		
39	Section 501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9 N/A		
39b	Gross receipts, included on line 9, for public use of club facilities N/A		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0. ; section 4912 0. ; section 4955 0.		
40b	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
40c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
40d	Enter amount of tax on line 40c reimbursed by the organization 0.		
40e	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. TN		
42a	The books are in care of ROBERT LEWIS Telephone no. 423-629-9474 Located at 510 S. WILLOW STREET, CHATTANOOGA, TN ZIP + 4 37404		
42b	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)?		X
42c	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.		X
43	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: 		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year		
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

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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.

- | | | |
|---|--------------------------|-------------------------------------|
| 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 | Yes | No |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes," was the related organization(s) a section 527 organization? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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."

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

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: *Robert Lewis* Date: 5-6-10

ROBERT LEWIS, EXEC. DIR.
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *Joseph Decosimo* Date: 5/4/10 Check if self-employed: ☐

Firm's name (or yours if self-employed), address, and ZIP + 4: **JOSEPH DECOSIMO AND COMPANY, PLLC
1100 TALLAN FINANCIAL CENTER
CHATTANOOGA, TN 37402**

Preparer's Identifying Number (See instr.): **EIN ▶**
Phone no. 423-756-7100

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

Form 990-EZ (2008)

MAKE-A-WISH FOUNDATION

Schedule A (Form 990 or 990-EZ) 2008 OF EAST TENNESSEE, INC.

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	397,524.	427,049.	392,828.	439,457.	363,222.	2,020,080.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	397,524.	427,049.	392,828.	439,457.	363,222.	2,020,080.
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)						174,885.
6 Public Support. Subtract line 5 from line 4						1,845,195.

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	397,524.	427,049.	392,828.	439,457.	363,222.	2,020,080.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,619.	11,371.			5,330.	18,320.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	216,941.	243,621.	274,681.	327,464.	302,416.	1,365,123.
11 Total support. Add lines 7 through 10						3,403,523.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	54.21	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	61.93	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "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 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

Schedule A (Form 990 or 990-EZ) 2008

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

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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 ► ☐

MAKE-A-WISH FOUNDATION OF EAST TENNESSEE BOARD OF DIRECTORS

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(H) 423-894-6489
atmar.thompson@adc.com
term expires in 2011

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
REPAIRS AND MAINTENANCE		3,203.	
TRAVEL		22,506.	
OFFICE SUPPLIES		13,996.	
TELEPHONE		6,901.	
INSURANCE		3,259.	
MISCELLANEOUS		10,489.	
DEPRECIATION AND AMORTIZATION		10,509.	
TOTAL TO FORM 990-EZ, LINE 16		70,863.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PLEDGES RECEIVABLE	154,244.	76,440.	
INVESTMENTS	7,727.	6,862.	
DUE FROM RELATED ENTITIES	25,378.	6,515.	
PREPAID EXPENSES	425.	425.	
OTHER	0.	4,798.	
INVENTORY	10,630.	0.	
TOTAL TO FORM 990-EZ, LINE 24	198,404.	95,040.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ACCOUNTS PAYABLE	22,560.	21,973.	
ACCRUED PENDING WISH COSTS	182,330.	193,851.	
NOTE PAYABLE	53,616.	38,050.	
DUE TO RELATED ENTITIES	0.	675.	
TOTAL TO FORM 990-EZ, LINE 26	258,506.	254,549.	

FORM 990-EZ	PAYMENTS TO AFFILIATES	STATEMENT	4
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AFFILIATE'S NAMEAFFILIATES ADDRESS

MAKE A WISH FOUNDATION OF AMERICA

3550 NORTH CENTRAL, SUITE 300
PHOENIX, AZ 85012PURPOSE OF PAYMENTAMOUNT

NATIONAL ASSESSMENT FEE

31,862.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

31,862.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

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STATEMENT 6

THE FOUNDATION IS ORGANIZED FOR THE PURPOSE OF GRANTING WISHES TO CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS. IN THE PAST YEAR, THE ORGANIZATION FULFILLED THE WISHES OF 55 CHILDREN THROUGHOUT EAST TENNESSEE. INCREASED COMMUNITY AWARENESS THROUGH ADDITIONAL PUBLIC SERVICE ANNOUNCEMENTS, VOLUNTEER RECRUITMENT AND MEDICAL OUTREACH. THESE INITIATIVES HELPED THE FOUNDATION MAINTAIN TIES WITH INDIVIDUALS, COMMUNITY GROUPS, HOSPITALS AND CORPORATIONS THROUGHOUT OUR TERRITORY.

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STATEMENT 7

GRANTING WISHES TO CHILDREN WITH LIFE-THREATENING ILLNESSES.