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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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.

OMB No 1545-1150

2008**Open to Public
Inspection****A** For the 2008 calendar year, or tax year beginning **OCTOBER 1**, 2008, and ending **SEPTEMBER 30**, 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 Instructions.

C Name of organization

THE HUDSON KIWANIS FOUNDATION

Number and street (or P O box, if mail is not delivered to street address)

P.O. BOX 554

Room/suite

City or town, state or country, and ZIP + 4

HUDSON, OH 44236

D Employer identification number

34-1889776

E Telephone number**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: ►**J** Organization type (check only one) – ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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 ► \$ 186,662**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	450
	2	Program service revenue including government fees and contracts	2	182,353
	3	Membership dues and assessments	3	
	4	Investment income	4	3,275
	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	0
	6	Special events and activities (complete applicable parts of Schedule G. If any amount is from gaming, check here <input type="checkbox"/> of contributions)		
	6a	Gross revenue (not including \$ 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	0	
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	0	
8	Other revenue (describe ► INTEREST EARNED ON STUDENT LOANS)	8	584	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	186,662	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	45,459
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance AND INSURANCE	14	13,262
	15	Printing, publications, postage, and shipping OFFICE & MISC.	15	3,378
	16	Other expenses (describe ► SEE ATTACHED SCHEDULE)	16	130,222
	17	Total expenses. Add lines 10 through 16	17	192,321
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(5,659)
	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	211,562
	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	205,903

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	146,922	22 139,184
23 Land and buildings		23
24 Other assets (describe ► STUDENT LOAN PROGRAM RECEIVABLE)	64,640	24 66,719
25 Total assets	211,562	25 205,903
26 Total liabilities (describe ►)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	211,562	27 205,903

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

Form **990-EZ** (2008)

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Expenses

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

28a	72,386
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29a	<u>22,515</u>
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30a	35,196
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31a	62,224
-----	--------

32	192,321
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(a) Name and address

(b) Title and average hours per week devoted to position

(c) Compensation
(If not paid,
enter -0-.)

(d) Contributions to employee benefit plans & deferred compensation

(e) Expense account and other allowances

TRUSTEE

0.5

0

0

0

TRUSTEE

0.5

0

0

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TRUSTEE

0.5

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0

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TRUSTEE

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0.5

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?	N/A	
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 instructions. 37a N/A		
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 38b N/A		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b 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		
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 0 40c N/A		
d Enter amount of tax on line 40c reimbursed by the organization 0 40d N/A		
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. OHIO (OHIO REGISTRATION 00-2106)		
42a The books are in care of DIANE RAFFERTY Telephone no. 330-656-9770 Located at 95 W. CASE DRIVE, HUDSON, OHIO ZIP + 4 44236		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b X If "Yes," enter the name of the foreign country: N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 42c X If "Yes," enter the name of the foreign country: N/A		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44 X		
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45 X		


Form **990-EZ** (2008)

* PROGRAM SERVICE REVENUE REPORTED IN PART 1, LINE 2 OF THE FORM 990-EZ FOR THE HUDSON KIWANIS FOUNDATION REPRESENTS PAYMENTS RECEIVED THAT ARE USED TO COVER RELATED ACTIVITY COSTS INCLUDING REGISTRATION FEES, ATHLETIC EQUIPMENT, REFEREES AND UMPIRES, FACILITIES MAINTENANCE AND RENTALS, TROPHY PRIZES AND GENERAL OPERATING EXPENSES FOR THE ORGANIZATION'S SPONSORSHIP OF LITTLE LEAGUE YOUTH BASEBALL AND BASKETBALL PROGRAMS IN THE COMMUNITY. THE ORGANIZATION HAD NO UNRELATED TRADE OR BUSINESS INCOME AND THEREFORE IS NOT REQUIRED TO COMPLETE OR REPORT INCOME ON FORM 990-T.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b	If "Yes," was the related organization(s) a section 527 organization?	49b	N/A
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"		

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."

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.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's Identifying Number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no	
	 MIKOLAY & ASSOCIATES, INC. 126 W. STREETSBO RO STREET, SUITE 1 HUDSON, OH 44236	2/3/10	<input type="checkbox"/>	P00881299 34-1565704 330-656-9770

Form **990-EZ** (2008)

THE PREPARATION OF THE FORM 990-EZ FOR THE HUDSON KIWANIS FOUNDATION WAS DONATED TO THE ORGANIZATION BY THE ACCOUNTING FIRM SIGNING AS PREPARER OF THE FORM 990-EZ.

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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.) N/A**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 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						
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 from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 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	%
15 Public support percentage from 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 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 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"/>		

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")	1,800	1,605	23,225	14,450	450	41,530
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						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5	1,800	1,605	23,225	14,450	450	41,530
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b						0
8 Public support (Subtract line 7c from line 6)						41,530

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	1,800	1,605	23,225	14,450	450	41,530
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,154	4,375	5,638	5,377	3,859	23,403
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	4,154	4,375	5,638	5,377	3,859	23,403
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
13 Total support. (Add lines 9, 10c, 11, and 12)						64,933
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	63.96 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	76.74 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	36.04 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	23.26 %

- 19a 33⅓% support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- b 33⅓% support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, 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)

N/A

THE HUDSON KIWANIS FOUNDATION
OCTOBER 1, 2008 - SEPTEMBER 30, 2009
ID# 34-1889776
FORM 990EZ ATTACHMENT

PAGE F-3 PART III 31

OTHER PROGRAM SERVICES - GRANTS

COALITION FOR CHILDREN'S MENTAL HEALTH	\$ 1,000
DIAMOND CLASSIC	210
FRANCES ELGIN KEY CLUB SCHOLARSHIP - ETHAN CLUNK	2,000
HABITAT FOR HUMANITY	500
HARRY KALBOUGH SCHOLARSHIP - EMILY GRIFFITHS	1,000
HARRY KALBOUGH SCHOLARSHIP - MATT HOLLENBECK	1,000
HUDSON BANDSTAND	1,000
HUDSON CITY SCHOOLS	2,500
HUDSON CITY SCHOOLS HOBY LEADERSHIP CONFERENCE	600
HUDSON CITY SCHOOLS LEADERSHIP CONFERENCE	1,000
HUDSON COMMUNITY FIRST	200
HUDSON COMMUNITY FIRST MAJOR EMPHASIS	2,500
HUDSON COMMUNITY FOUNDATION	500
HUDSON COMMUNITY SERVICE	500
HUDSON EASTWOODS ELEMENTARY GRANT - COUSIN'S VIDEO	1,830
HUDSON EASTWOODS ELEMENTARY GRANT - PROVANTAGE	170
HUDSON ELLSWORTH HILL ELEMENTARY GRANT - SMART ED SERVICES	1,995
HUDSON EVAMERE ELEMENTARY GRANT- TODAY'S CLASSROOM	2,000
HUDSON HIGH SCHOOL - PRESIDENTIAL CLASSROOM	2,800
HUDSON HIGH SCHOOL AUTOMOTIVE TECHNOLOGIES GRANT - ATECH	2,000
HUDSON HIGH SCHOOL BASEBALL YOUTH RECOGNITION	3,000
HUDSON HIGH SCHOOL GRANT PROGRAM	2,000
HUDSON HIGH SCHOOL PROGRAM - VARSITY PUBLICATIONS	725
HUDSON HIGH SCHOOL SWING CHORUS	300
HUDSON JOB SEARCH	2,000
HUDSON MCDOWELL ELEMENTARY GRANT - LIGHTSPEED TECHNOLOGIES	2,040
HUDSON MIDDLE SCHOOL GRANT - COUSIN'S VIDEO	1,939
HUDSON MIDDLE SCHOOL GRANT - POWER OF THE PEN	250
HUDSON SCHOOLS BOYS BASKETBALL	1,000
HUDSON SCHOOLS GIRLS BASKETBALL	1,000
HUDSON COMMUNITY CHORUS	150
KIWANIS INTERNATIONAL	300
LEWIS R. CATT KEY CLUB SCHOLARSHIP - LAUREN JASKO	3,000
OHIO DISTRICT KEY CLUB	100
PAUL TANNER SCHOLARSHIP - TIMOTHY ABRAHAM	2,000
PEOPLE TO PEOPLE AMBASSADOR PROGRAM	350
SUBTOTAL - TO PAGE F-3 PART III 31 - OTHER PROGRAM SERVICES - GRANTS	<u>\$ 45,459</u>

PAGE F-3 PART III 31a OTHER PROGRAM SERVICES

INSURANCE, STORAGE, MAINTENANCE	\$ 13,169
POSTAGE, PRINTING, PUBLICATIONS, OFFICE & MISC.	3,471
OHIO REGISTRATION FEE & LICENSES	125
SUBTOTAL - TO PAGE F-3 PART III 31a - OTHER PROGRAM SERVICES	<u>\$ 16,765</u>

TOTAL OTHER PROGRAM SERVICES / TO PAGE F-3 PART III 31a

\$ 62,224

THE HUDSON KIWANIS FOUNDATION
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PART III. ORGANIZATION'S PRIMARY EXEMPT PURPOSE

To use its assets, properties and resources to establish and fund a scholarship program, to provide educational loans, and to grant funds to youth activity projects. All of the Corporation's activities will be organized and operated so as to benefit the Hudson, Ohio community.

To accept and receive, from whatever source, and to administer gifts, bequests, legacies, devises, grants and grants-in-aid, whether unrestricted or for specific purposes, of funds, securities, and property, of every kind and description.

THE HUDSON KIWANIS FOUNDATION
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PAGE F-1 PART I 16 OTHER EXPENSES

COSTS ASSOCIATED WITH ORGANIZED SPORTING EVENTS	\$ 72,386
UMPIRES & REFEREES	22,515
BASKETBALL TOURNAMENTS	35,196
OHIO REGISTRATION FEE	125
SUBTOTAL - PAGE F-1 PART I 16 OTHER EXPENSES	<u>\$ 130,222</u>