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Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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

2009Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending ,

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: **Dining for Women**
Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO Box 25633
City or town, state or country, and ZIP + 4
Greenville SC 29616

D Employer identification number: **20-0031928**

E Telephone number: **(864) 335-8401**

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) ▶

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

I Website: ▶ **www.diningforwomen.org**

J Tax-exempt status (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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **350,991.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	67,325.
2 Program service revenue including government fees and contracts	2	271,260.
3 Membership dues and assessments	3	
4 Investment income	4	1,313.
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 line 5b from line 5a)	5c	
6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
a Gross revenue (not including \$ 448. of contributions reported on line 1)	6a	5,744.
b Less: direct expenses other than fundraising expenses	6b	816.
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	4,928.
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 ▶ See Other Revenue Statement)	8	5,349.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	350,175.
10 Grants and similar amounts paid (attach schedule)	10	271,962.
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	16,833.
13 Professional fees and other payments to independent contractors	13	10,029.
14 Occupancy, rent, utilities, and maintenance	14	1,598.
15 Printing, publications, postage, and shipping	15	8,210.
16 Other expenses (describe ▶ See Other Expenses Statement)	16	28,626.
17 Total expenses. Add lines 10 through 16	17	337,258.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	12,917.
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	82,669.
20 Other changes in net assets or fund balances (attach explanation) Sec. 481(a) adj.	20	1,430.
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	97,016.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	82,046.	101,104.
23 Land and buildings	0.	0.
24 Other assets (describe ▶ See L-24 Stmt)	623.	366.
25 Total assets	82,669.	101,470.
26 Total liabilities (describe ▶ See L-26 Stmt)	0.	4,454.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	82,669.	97,016.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

Expenses

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

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

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Part V Other Information (Note the statement requirements in the instrs for Part 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		X
34 Were any changes made to the organizing or governing documents? 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 why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to 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?		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets 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 0.		
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 outstanding at the end of the period covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I 40b		X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations 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 ▶ <u>South Carolina</u>		

42a The organization's books are in care of ▶ Marsha W. Wallace Telephone no ▶ (864) 335-8401
 Located at ▶ PO Box 25633 Greenville SC ZIP + 4 ▶ 29616

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 ▶

	Yes	No
42b		X
42c		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 ▶

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

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ **44**

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**

	Yes	No
44		X
45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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
46		X

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

47		X
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48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
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b If 'Yes,' was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's 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				

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

51 Complete this table for the organization's 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		

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer Marsha Wallace	Date 10/12/2010		
	Type or print name and title Marsha Wallace President			

Paid Preparer's Use Only	Preparer's signature Beth Love	Date 10/05/10	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Identifying Number (See instructions) P00824697
	Firm's name (or yours if self-employed), address, and ZIP + 4 BETH LOVE CPA, LLC 315 S WINGFIELD RD GREER SC 29650-3431		EIN (864) 879-6776	
			Phone no (864) 879-6776	

May the IRS discuss this return with the preparer shown above? See instructions

☒ **Yes** ☐ **No**

BAA

Form 990-EZ (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Dining for Women

20-0031928

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: (For lines 1 through 11, check only one box.)

- 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)**.
- 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)**.
- 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 <input type="checkbox"/> Type I	b <input type="checkbox"/> Type II	c <input type="checkbox"/> Type III – Functionally integrated	d <input type="checkbox"/> Type III– Other
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- 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
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organizations

[illegible]**Total**

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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-through 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33-1/3 support test – 2009. 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. ▶ <input type="checkbox"/>		
b 33-1/3 support test – 2008. 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 – 2009 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 – 2008. 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"/>		

BAA

Schedule A (Form 990 or 990-EZ) 2009

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants'.)	10,002.	94,594.	142,161.	213,840.	338,585.	799,182.
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			3,906.	8,251.	5,744.	17,901.
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 through 5	10,002.	94,594.	146,067.	222,091.	344,329.	817,083.
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 amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						817,083.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	10,002.	94,594.	146,067.	222,091.	344,329.	817,083.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	71.	27.	223.	1,040.	1,313.	2,674.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	71.	27.	223.	1,040.	1,313.	2,674.
11 Net income from unrelated business activities not included on 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.)			170.			170.
13 Total support. (add lines 9, 10c, 11, and 12.)						819,927.
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 2009 (line 8, column (f) divided by line 13, column (f))	15	99.65 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	99.68 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0.33 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.28 %

- 19a 33-1/3 support tests – 2009.** 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 – 2008.** 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Other Income Part III, Line 12

Description: Amazon.com income

2007: 44.

Description: Goodsearch income

2007: 50.

Description: Heartsof.com income

2007: 76.

Dining for Women
EIN: 20-0031928
Form 990 Attachment

Part I, Line 10C, Schedule of Grantee Organization

Dining for Women paid over \$5,000 to the following organizations in 2009:

<i>Class of Activity:</i>	Payments to empower elected women representatives in the country of India.
<i>Grantee's Name and Address:</i>	The Hunger Project c/o Supriya Banavalikar 5 Union Square W New York, NY 10003
<i>Amount Given:</i>	\$16,733.14
<i>Relationship of Grantee:</i>	Not Applicable

<i>Class of Activity:</i>	Payments to improve the health and education of Afghan women and children.
<i>Grantee's Name and Address:</i>	Creating Hope International Afghan Institute of Learning P.O. Box 1058 Dearborn, MI 48121
<i>Amount Given:</i>	\$15,245.00
<i>Relationship of Grantee:</i>	Not Applicable

<i>Class of Activity:</i>	Payments to provide for income generation through bead making for women in Uganda.
<i>Grantee's Name and Address:</i>	Bead for Life 1143 Portland Place Suite #1 Boulder, CO 80304
<i>Amount Given:</i>	\$62,052.50
<i>Relationship of Grantee:</i>	Not Applicable

<i>Class of Activity:</i>	Payments to fund family housing, and to provide vocational training for mothers, educational scholarships for children, and bicycles for transportation.
<i>Grantee's Name and Address:</i>	Children of Vietnam 817 West End Boulevard Winston Salem, NC 27101
<i>Amount Given:</i>	\$28,022.25
<i>Relationship of Grantee:</i>	Not Applicable

Dining for Women
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<i>Class of Activity:</i>	Payments to help alleviate poverty in the Laisamis district and in the Karare region of northern Kenya by providing funds to launch new businesses.
<i>Grantee's Name and Address:</i>	The BOMA Fund P.O. Box 1865, 114 Bonnet St. Manchester Center, VT 05255
<i>Amount Given:</i>	\$18,124.00
<i>Relationship of Grantee:</i>	Not Applicable
<i>Class of Activity:</i>	Payments to support Guatemalan women's cooperatives producing a specific rural school lunch program entitled Healthy Kids, Healthy Forests. to provide healthier foods in the poorest Guatemalan schools.
<i>Grantee's Name and Address:</i>	The Equilibrium Fund PO Box 2371 Crested Butte, CO 81224
<i>Amount Given:</i>	\$17,260.00
<i>Relationship of Grantee:</i>	Not Applicable
<i>Class of Activity:</i>	Payments to support educational programs for survivors of child sex trafficking and aftercare.
<i>Grantee's Name and Address:</i>	Love146 PO Box 8266 New Haven, CT 06530
<i>Amount Given:</i>	\$23,965.00
<i>Relationship of Grantee:</i>	Not Applicable
<i>Class of Activity:</i>	Payments to empower chronically hungry farm families in East Africa through the purchase of bundles of seed and fertilizer necessary for Rwandan families.
<i>Grantee's Name and Address:</i>	One Acre Fund 1742 Tatum St. Falcon Heights MN, 55113
<i>Amount Given:</i>	\$18,327.30
<i>Relationship of Grantee:</i>	Not Applicable

Dining for Women
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<i>Class of Activity:</i>	Payments to empower Tibetan women and their communities through the provision of solar-generating electricity panels.
<i>Grantee's Name and Address:</i>	Shem, USA Michelle Kleisath 2500 E Denny Way Apt. 406 Seattle WA, 98122
<i>Amount Given:</i>	\$20,629.00
<i>Relationship of Grantee:</i>	Not Applicable
<i>Class of Activity:</i>	Payments to support education and training leading to certification.
<i>Grantee's Name and Address:</i>	Matrichaya 8175 Woodview Court Clarence, NY 14221
<i>Amount Given:</i>	\$20,773.29
<i>Relationship of Grantee:</i>	Not Applicable
<i>Class of Activity:</i>	Payments to support prenatal consultations and gynecological and obstetrical care.
<i>Grantee's Name and Address:</i>	Clinique Monique C/O Kris Holloway WomensTrust, Inc. P.O. Box 15 Wilmot, NH 03287
<i>Amount Given:</i>	\$15,092.14
<i>Relationship of Grantee:</i>	Not Applicable
<i>Class of Activity:</i>	Payments to assist with the costs associated with cooperative registration and training, as required by the Rwandan government, thereby enabling knitting cooperatives to function independently.
<i>Grantee's Name and Address:</i>	Rwanda Knits 5 Emmons Street, #2 Montpelier, VT 05602
<i>Amount Given:</i>	\$13,538.46
<i>Relationship of Grantee:</i>	Not Applicable

Part III, Statement of Program Service Accomplishments

Dining for Women is an Internal Revenue Code ("IRC") §501(c)(3) organization operating exclusively for charitable and educational purposes aimed at providing funding to benefit women

Dining for Women
EIN: 20-0031928
Form 990 Attachment

living in extreme poverty. Dining for Women's primary tax-exempt purpose is to fund programs fostering physical, emotional and economic self-sufficiency, and to cultivate educational dinner circles inspiring individuals to make a difference through the power of collective giving. Dining for Women's singular program service is to raise money and awareness through educating its members about the circumstances of women living in some of the poorest countries in the world. Through its support of international grass-roots programs in education, healthcare, vocational training, micro-credit loans and economic development, and through its members' combined donations, Dining for Women encourages women to believe they can improve their living situations.

Donations raised by Dining for Women were able to contribute to the following achievements in 2009:

- Providing support to train elected women officials to bring about long-term sustainable change in Indian communities;
- Support for health services and health education for the rural Afghan females that come to Afghan Institute of Learning's health clinics in Herat, Afghanistan;
- Support in the form of income through the sale of beads made by Ugandan women;
- Sponsorship of five families in which a woman is head of the household / sole breadwinner; provision of scholarships to 40 women at the Vocational Training School supported by Children of Vietnam; provision of 100 scholarships through Children of Vietnam's program; and purchase of bicycles for 35 girls through Children of Vietnam's bicycle program;
- Support to launch 60 businesses, impacting the lives of 300 women and their families living in the village of Loiyangalani;
- Support for Guatemalan women's cooperatives producing a specific rural school lunch program entitled Healthy Kids, Healthy Forests;
- Support equal to a year's worth of funding for Love146's Round Home safe-house in the Philippines;
- Purchase of seed bundles and fertilizer necessary for one acre subsistence Rwandan farmers;
- Provision of solar-generating electricity panels to 90 households in the Cuozhou, Jiajia, and Duoia townships and 50 solar-generating electricity panels to Jasta Village (all in Qinghai Province);
- Purchase of obstetric equipment and supplies and fund midwifery training;
- Provision of funds used for basic and adult women literacy programs, vocational training in mushroom cultivation, stitching, jewelry design, and beauty parlor assistance; and
- Assisting 29 women's knitting cooperatives to become independent businesses and the women who own them to become economically self-sufficient.

Dining for Women's current objectives include providing financial support through collective giving to high impact international programs to foster the physical, emotional and

Dining for Women
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Form 990 Attachment

economic self-sufficiency of women. Dining for Women's vision is to create a new paradigm for giving, involving collective giving on an immense scale while maintaining the intimacy of small groups with a focus on educational and engaged giving. Over the next three years, Dining for Women's strategic goals include growing to over 1,500 chapters and raising \$2.3 million dollars.

Dining for Women does not have additional program services other than funding programs fostering physical, emotional and economic self-sufficiency with donations raised through educational dinner circles organized for this purpose.

Expenses attributable to program services are as follows:

Grants to Organizations:	
The Hunger Project	\$ 16,733.14
Creating Hope International	15,245.00
Bead for Life	62,052.50
Children of Vietnam	28,022.25
The BOMA Fund	18,124.00
The Equilibrium Fund	17,260.00
Love 146	23,965.00
One Acre Fund	18,327.30
Shem Women's Group	20,629.00
Matrichaya	20,773.29
Clinique Monique	15,092.14
Heifer International	50.00
Rwanda Knits	13,538.46
Scholarships	<u>2,150.00</u>

Total Program Services Expenses \$271,962.08

In 2009, the following services were donated to Dining for Women:

Printing	\$313
Advertising	<u>660</u>
Total Donated Services	<u>\$973</u>

Dining for Women did not provide any goods or services in exchange for these services.

Form 990-EZ
Part II

Other Assets and Liabilities

2009

Name as Shown on Return
Dining for Women

Employer Identification No
20-0031928

	Beginning of Year	End of Year
Line 24 - Other Assets:		
Computer	463.	206.
Computer Software	160.	160.
Totals to Form 990-EZ, Part II, line 24	623.	366.
Line 26 - Total Liabilities:		
Accrued Expenses	0.	4,454.
Totals to Form 990-EZ, Part II, line 26	0.	4,454.

Form 990-EZ, Part I, Line 8

Other Revenue Statement

Other revenue (describe)

Miscellaneous Income	5,254.
----------------------	--------

Amazon.com	95.
------------	-----

Total	5,349.
-------	--------

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

Bank and merchant charges	1,411.
---------------------------	--------

Chapter meeting expenses	60.
--------------------------	-----

Conference	8,170.
------------	--------

Dues and subscriptions	100.
------------------------	------

Depreciation	257.
--------------	------

Office equipment and supplies	766.
-------------------------------	------

Travel and meetings expense	2,105.
-----------------------------	--------

Volunteer meeting expense	28.
---------------------------	-----

Fundraising expenses	3,661.
----------------------	--------

Miscellaneous expenses	9,273.
------------------------	--------

Government fees	52.
-----------------	-----

Computer equipment, sharing, and supplies	1,374.
---	--------

Professional development and training	1,369.
---------------------------------------	--------

Total	28,626.
-------	---------

Dining for Women
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Form 3115 Attachment

Part II, Line 13, Applicant's Trade or Business and Principal Business Activity Code

Dining for Women ("the Applicant") is an Internal Revenue Code ("IRC") §501(c)(3) organization operating exclusively for charitable and educational purposes aimed at providing funding to benefit women living in extreme poverty. The Applicant's principal business activity code is 999999. The Applicant has one trade or business as defined in Treasury Regulation §1.446-1(d).

Part IV, Section 481(a) Adjustment, Line 25

The Applicant proposes to change its overall method of accounting from the cash method to the accrual method for the tax year ended December 31, 2009. Under the Applicant's prior method of accounting, the Applicant recognized revenue when donations are received. Under the Applicant's proposed method of accounting, the Applicant will recognize revenue when all events have occurred that fix the right to receive the income and the amount can be determined with reasonable accuracy. Under the Applicant's prior method of accounting, the Applicant recognized expenses in the taxable year in which they were made. Under the Applicant's proposed method of accounting, the Applicant will recognize a liability in the taxable year in which all the events have occurred that establish the fact of the liability, when the amount of the liability can be determined with reasonable accuracy, and when economic performance has occurred with respect to the liability.

The IRC §481(a) adjustment was calculated by comparing the income, or net assets, for the taxable year preceding the year of change under the present method of accounting to the income, or net assets, as determined under the proposed method of accounting. Using this approach, the IRC §481(a) adjustment was calculated to be as follows:

Excess net assets for the year ended December 31, 2008 under the Applicant's present method of accounting:	\$82,669
Excess net assets for the year ended December 31, 2009 under the Applicant's proposed method of accounting:	<u>84,099</u>
IRC §481(a) Adjustment	<u>\$1,430</u>

The IRC §481(a) adjustment represents accrual for expenses which would have been accrued if the Applicant were using the Proposed method of accounting at December 31, 2008.

Schedule A, Part I, Change in Overall Method of Accounting, Item 1c

The breakdown of the amounts entered on Line 1c is as follows:

Accrued Expenses:	
Data Processing	\$ 230.00
Printing and Copying	<u>1,200.00</u>
Total Accrued Expenses	<u>\$1,430.00</u>

Dining for Women
EIN: 20-0031928
Form 3115 Attachment

Schedule A, Part I, Change in Overall Method of Accounting, Item 3

See attached profit and loss statement and balance sheet as of December 31, 2008.

The cash method of accounting was used when preparing the attached balance sheet for the tax year ended December 31, 2008.

Dining for Women
EIN: 20-0031928
Attachment to Form 3115

	<u>Jan - Dec 08</u>
Ordinary Income/Expense	
Total Direct support	165,448 66
Unrestricted Operations	
Chapter Registration Fee	6,225 00
Leader Conference	5,225 00
Charity Boxes	960 00
Memorial/Honorary	1,186 00
Total Annual Appeal	26,454 24
Unrestricted Operations - Other	564 00
Total Unrestricted Operations	<u>40,614 24</u>
Operation Restricted	
Total Grants	12,500 00
Total Memorial/Honorary	3,528 00
Total Operation Restricted	<u>16,028 00</u>
Total Earned revenues	<u>1,040 39</u>
Total Income	223,131 29
Expense	
Total Program Expense	148,390 52
G & A	
Total Bank Charge	1,182 81
Chapter Meeting	30 19
Total Communications	1,504 45
Total Conference	4,363 51
Dues and subscriptions	275 00
Member Education	229 26
Misc expenses	349 85
Total Office	5,749 73
Total Professional fees	12,114 27
Total Travel & meetings expenses	2,335 62
Total Volunteer Related Costs	392 31
Total G & A	<u>28,527 00</u>
Fund Raising Expenses	
Total Annual Appeal	1,816 21
Entertainment	33 49
Event	42 72
Grant Writing	150 00
Total Fund Raising Expenses	<u>2,042 42</u>
Total Expense	178,959 94
Net Income	<u><u>44,171.35</u></u>

Dining for Women
EIN: 20-0031928
Attachment to Form 3115

	<u>Dec 31, 08</u>
ASSETS	
Current Assets	
Total Checking/Savings	<u>82,046 05</u>
Total Current Assets	<u>82,046 05</u>
Other Assets	
Computer	<u>623 00</u>
Total Other Assets	<u>623 00</u>
TOTAL ASSETS	<u><u>82,669.05</u></u>
LIABILITIES & EQUITY	
Total Equity	<u>82,669 05</u>
TOTAL LIABILITIES & EQUITY	<u><u>82,669.05</u></u>

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 20-0031928	
Dining for Women		Principal business activity code number (see instructions) 999999	
Number, street, and room or suite no. If a P.O. box, see the instructions PO Box 25633		Tax year of change begins (MM/DD/YYYY) 01/01/2009	
City or town, state, and ZIP Code Greenville SC 29616		Tax year of change ends (MM/DD/YYYY) 12/31/2009	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) Marsha W. Wallace	
		Contact person's telephone number (864) 335-8401	

If the applicant is a member of a consolidated group, check this box ☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

Check the box to indicate the applicant.		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)	
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Section 1381)	<input type="checkbox"/> Depreciation or Amortization	
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions	
<input type="checkbox"/> Controlled foreign corporation (Section 957)	<input type="checkbox"/> S corporation	<input checked="" type="checkbox"/> Other (specify) Cash to Accrual	
<input type="checkbox"/> 10/50 corporation (Section 904(d)(2)(E))	<input type="checkbox"/> Insurance company (Section 816(a))		
<input type="checkbox"/> Qualified personal service corporation (Section 448(d)(2))	<input type="checkbox"/> Insurance company (Section 831)		
	<input type="checkbox"/> Other (specify) _____		
<input checked="" type="checkbox"/> Exempt organization Enter Code section 501(c)3 corp			

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part III Information For Automatic Change Request		Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check 'Other,' and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No 122 (b) Other <input type="checkbox"/> Description ▶ _____			
2 Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If 'Yes,' attach an explanation. If 'Yes,' go to Part II.			X

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)

Part II Information for All Requests		Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If 'Yes,' the applicant is not eligible to make the change under automatic change request procedures.			X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If 'No,' go to line 5.			X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?			X

Signature (see instructions)

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

Filer	Preparer (other than filer/applicant)
<u>Marsha Wallace 10/12/10</u>	<u>Beth Love Oct 5, 10</u>
Signature and date	Signature of individual preparing the application and date
<u>Marsha Wallace President</u>	<u>Beth Love</u>
Name and title (print or type)	Name of individual preparing the application (print or type)
	<u>BETH LOVE CPA, LLC</u>
	<u>315 S WINGFIELD RD</u>
	<u>GREER SC 29650-3431</u>
	Name of firm preparing the application

Part II Information For All Requests (continued)

	Yes	No
4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		X
d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?		X
If 'Yes,' attach the consent statement from the director.		
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		X
If 'Yes,' check the box for the applicable window period and attach the required statement (see instructions).		
<input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶		
f If you answered 'Yes' to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination		
Name ▶ Telephone number ▶ Tax year(s) ▶		
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		X
5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?		X
If 'Yes,' enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court.		
Name ▶ Telephone number ▶ Tax year(s) ▶		
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		X
c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?		X
If 'Yes,' attach an explanation		
6 If the applicant answered 'Yes' to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court		
7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?		X
If 'Yes,' the applicant is not eligible to make the change		
8a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b If 'Yes,' attach an explanation		
9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		X
b If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent		
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation		
10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b If 'Yes,' for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
11 Is the applicant requesting to change its overall method of accounting?	X	
If 'Yes,' check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		
Present method:	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)
Proposed method:	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)

Part II Information For All Requests (continued)

- | | Yes | No |
|--|---|---|
| 12 If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following | | |
| a The item(s) being changed | | |
| b The applicant's present method for the item(s) being changed | | |
| c The applicant's proposed method for the item(s) being changed. | | |
| d The applicant's present overall method of accounting (cash, accrual, or hybrid) | | |
| 13 Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application | | |
| 14 Will the proposed method of accounting be used for the applicant's books and records and financial statements?
For insurance companies, see the instructions
If 'No,' attach an explanation. | X | |
| 15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? | | X |
| b If 'Yes,' for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application | | |
| 16 Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? | | X |
| 17 If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change | | |
| 1st preceding year ended: mo 12 yr 2008 | 2nd preceding year ended: mo 12 yr 2007 | 3rd preceding year ended: mo 12 yr 2006 |
| \$ 223,088. | \$ 146,460. | \$ 94,261. |

Part III Information For Advance Consent Request

- | | Yes | No |
|---|-----|----|
| 18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?
If 'Yes,' attach an explanation describing why the applicant is submitting its request under advance consent request procedures | | |
| 19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists. | | |
| 20 Attach a copy of all documents related to the proposed change (see instructions) | | |
| 21 Attach a statement of the applicant's reasons for the proposed change. | | |
| 22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?
If 'No,' attach an explanation | | |
| 23 a Enter the amount of user fee attached to this application (see instructions) ▶ \$ _____ | | |
| b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions). | | |

Part IV Section 481(a) Adjustment

- | | Yes | No |
|---|-----|----|
| 24 Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment?
If 'Yes,' do not complete lines 25, 26, and 27 below | | X |
| 25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ 1,430. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. | | |

BAA

Form 3115 (Rev 12-2009)

Part IV Section 481(a) Adjustment

- 26** If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?
- 27** Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?
- If 'Yes', attach an explanation

Yes	No
X	
	X

Schedule A – Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed)**Part I Change in Overall Method** (see instructions)

- 1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None'. Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

- a** Income accrued but not received
- b** Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method
- c** Expenses accrued but not paid (such as accounts payable)
- d** Prepaid expenses previously deducted
- e** Supplies on hand previously deducted and/or not previously reported
- f** Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II
- g** Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment
- h** **Net section 481(a) adjustment** (Combine lines 1a – 1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25

Amount	
\$	None
	None
	1,430.
	None
	None
	None
	None
\$	1,430.

- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☒ No
- 3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
- 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B – Change in Reporting Advance Payments (see instructions)

- 1** If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev Proc 2004-34, 2004-1 CB 991, attach the following information:
- a** A statement explaining how the advance payments meet the definition in section 2.01 of Rev Proc 2004-34
- b** If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8.02(3)(a)-(c) of Rev Proc 2004-34
- c** If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8.03(2)(a)-(f) of Rev Proc 2004-34
- 2** If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following:
- a** A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1)
- b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
- c** A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii)
- d** A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

Schedule C – Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of **Form 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
 - a Valuing inventory (e.g., unit method or dollar-value method)
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc)
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

BAA

Form 3115 (Rev 12-2009)

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see the instructions).)**Section A – Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B – Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

BAA

Form 3115 (Rev 12-2009)

Part III Method of Cost Allocation (see instructions) (continued)**Section C – Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs.)		

Schedule E – Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If 'Yes,' enter the applicable section -----
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If 'Yes,' state the election made -----
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

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

2009Attachment
Sequence No **67**

Name(s) shown on return

Dining for Women

Identifying number

20-0031928

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 2008 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 2010. 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	71.

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 2009	17	186.
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 2009 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	
i Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2009 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	257.
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	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812 07/07/09

Form 4562 (2009)

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, completely 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 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension- check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns***Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	Dining for Women	20-0031928
	Number, street, and room or suite number. If a P O box, see instructions	
	PO Box 25633	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	Greenville	SC 29616

Check type of return to be filed (file a separate application for each return)

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► Marsha W. Wallace

Telephone No ► (864) 335-8401 FAX No ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 16, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☒ calendar year 20 09 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b \$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c \$	0.

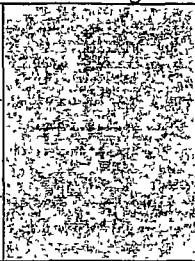
Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part I** and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization		Employer identification number
	Dining for Women		20-0031928
	Number, street, and room or suite number. If a P.O. box, see instructions		For IRS use only
	PO Box 25633		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	Greenville SC 29616		

Check type of return to be filed (File a separate application for each return)

- | | | | |
|---|--|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of Marsha W. Wallace
Telephone No (864) 284-6577 FAX No _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until Nov 15, 2010.

5 For calendar year 2009, or other tax year beginning _____, 20____, and ending _____, 20____

6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension Additional time is needed to file a complete and accurate return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$	0.
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs.	8c \$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Marsha Wallace Title President Date 8/12/2010