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Form 990-EZ

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)

OMB No 1545-1150

2009

Department of the Treasury
Internal Revenue Service

► 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

Open to Public
Inspection

A For 2009 calendar year, or tax year beginning , 2009, and ending , 20														
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	<table border="1"> <tr> <td rowspan="4">Please use IRS label or print or type. See Specific Instructions.</td> <td colspan="2">C Name of organization Friends of the Public Library of Youngstown &</td> <td>D Employer identification number 20-0371526</td> </tr> <tr> <td colspan="2">Number & street (or P O box, if mail is not delivered to street addr)</td> <td>E Telephone number</td> </tr> <tr> <td colspan="2">305 Wick Avenue</td> <td>(330) 758-6400</td> </tr> <tr> <td colspan="2">City or town, state or country, and ZIP + 4 Youngstown OH 44503</td> <td>F Group Exemption Number</td> </tr> </table>	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Friends of the Public Library of Youngstown &		D Employer identification number 20-0371526	Number & street (or P O box, if mail is not delivered to street addr)		E Telephone number	305 Wick Avenue		(330) 758-6400	City or town, state or country, and ZIP + 4 Youngstown OH 44503		F Group Exemption Number
Please use IRS label or print or type. See Specific Instructions.	C Name of organization Friends of the Public Library of Youngstown &		D Employer identification number 20-0371526											
	Number & street (or P O box, if mail is not delivered to street addr)		E Telephone number											
	305 Wick Avenue		(330) 758-6400											
	City or town, state or country, and ZIP + 4 Youngstown OH 44503		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 organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF) I Website: ► N/A 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 ► \$ 47,245														

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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost of other basis and sales expenses	5b	
	5c	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 ☐		
	6a	Gross revenue (not including \$ reported on line 1) of contributions	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ► See attachment #1)	8	47,245
	9	Total revenue. All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	47,245
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	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	710
	14	Occupancy, rent, utilities, and maintenance	14	16,624
	15	Printing, publications, postage, and shipping	15	200
	16	Other expenses (describe ► See attachment #2)	16	31,778
	17	Total expenses. Add lines 10 through 16	17	49,312
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,067
	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	35,350
	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	33,283

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	35,350	34,873
23 Land and buildings		
24 Other assets (describe ►)		
25 Total assets	35,350	34,873
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	35,350	34,873

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

Form 990-EZ (2009)

SCANNED MAY 11 2010

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Part V Other Information (Note the statement requirements in the instructions 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		
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		
39 Section 501(c)(7) organizations Enter.		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
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		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		X
41 List the states with which a copy of this return is filed		NONE
42a The organization's books are in care of See attachment #4 Telephone no		
Located at ZIP + 4		
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)?		X
If "Yes," enter the name of the foreign country		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
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		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI **Section 501(c)(3) organizations 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 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."

	Yes	No
46		X
47		X
48		X
49a		X
49b		X

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

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 4/19/2010 Date			
	James Meehan President Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date 03-19-2010	Check if self-employed ☒	Preparer's identifying no. (See instr.) 294-56-7739
	Firm's name (or yours if self-employed), address, and ZIP + 4 GAC Business Services 166 West Wood St Lowellville, OH 44436		EIN ▶ 30 023 9117 Phone no ▶ 330-881-2093	
	May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes ☒ No ☐			

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

2009Attachment
Sequence No **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Friends of the Public Library

FOR FORM 990-EZ LINE 14

20-0371526

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	250,000

6 (a) Description of property	(b) Cost (busn 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 instructions)	11	250,000
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	

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	293
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B -- Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C -- Assets Placed in Service During 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	293
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs ▶	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

SCHEDULE OF OTHER REVENUE

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 8

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization Friends of the Public Library of Youngstown & Mahoning	Employer Identification Number 20-0371526

Description of Other Revenue	Amount
Gross Sales from fund raisers	47,245
Total	47,245

SCHEDULE OF OTHER EXPENSES

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization	Employer Identification Number
Friends of the Public Library of Youngstown & Mahoning	20-0371526

Description of Other Expenses	Amount
Supplies	1,527
Gift items ro resell	573
Sales Tax	3,010
Library Programs	21,656
Speaker Fees	1,100
Advertising	1,417
Refreshments	1,229
Books from Authors	1,150
Bank service fees	26
Retail merchant fees	90
Total	31,778

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 3: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending			
Name of Organization Friends of the Public Library of Youngstown & Mahoning			Employer Identification Number 20-0371526	
(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
James Meehan 2548 Timothy Knoll Poland, OH 44514	President	0	0	0
Nicholas Moga 7415 Hitchcock Road Youngstown, OH 44512	Treasurer	0	0	0

BOOKS ARE IN CARE OF

Attachment 4 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization	
Friends of the Public Library of Youngstown & Mahoning	Employer Identification Number
20-0371526	
Part V - Line 42a	

Individual Name _____
or
Business Name.
Small Business Accounting LLC

Street Address 7415 Hitchcock Road

U S Address
Zip code 44512 City Youngstown State OH
or

Foreign Address
City _____
Province or State _____
Country _____
Postal code _____
Phone Number (330) 758-6400
Fax Number _____

2009 DETAIL STATEMENTS

Friends of the Public Library
20-0371526

Page 1

STATEMENT #1 - Printing, publication, postage (990 EZ PG 1 Line 15)

Printing	
Postage.....	200

TOTAL CARRIED TO 990 EZ PG 1 Line 15.....	200
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STATEMENT #2 - Contributions, gifts, grants (EZ1 PF1 Line 1)

Contributions from Other Friends Groups

TOTAL CARRIED TO EZ1 PF1 Line 1

STATEMENT #3 - Investment Income (990-EZ PG 1 Line 4)

Interest Income

TOTAL CARRIED TO 990-EZ PG 1 Line 4

STATEMENT #4 - Professional Fees (990-EZ PG 1 Line 13)

Legal & Professional Fees.....	710
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TOTAL CARRIED TO 990-EZ PG 1 Line 13.....	710
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STATEMENT #5 - Occupancy, Rent, Utilities (990-EZ PG 1 Line 14)

Rent.....	10,500
Cleaning.....	5,325
Telephone.....	492
Repairs & Maintenance.....	14

TOTAL CARRIED TO 990-EZ PG 1 Line 14.....	16,331
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2009 ADDITIONAL DETAIL STATEMENTS

Friends of the Public Library of Youngstown & Ma
20-0371526

FORM 990-EZ PG 1 LINE 14 ADDITIONAL DETAILS

FORM 4562

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