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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)

- ▶ 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.

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Training for Change, Inc.	D Employer identification number 23-2933159
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 1081 Laurel Avenue	E Telephone number (612) 827-73
		City or town, state or country, and ZIP + 4 St. Paul, MN 55104	F Group Exemption Number ▶

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

G Accounting Method Cash Accrual
Other (specify) ▶

I Website: ▶ www.trainingforchange.org

J Tax-exempt status (check only one) — 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

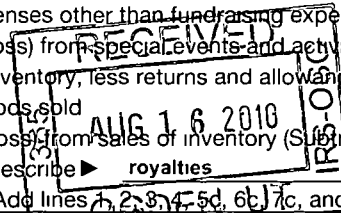
H Check ▶ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A 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 ▶ \$ **80,190.73**

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21				
Revenue	1	Contributions, gifts, grants, and similar amounts received															24,639.65															
	2	Program service revenue including government fees and contracts															53,645.17															
	3	Membership dues and assessments																														
	4	Investment income															254.85															
	5a	Gross amount from sale of assets other than inventory																														
	b	Less cost or other basis and sales expenses																														
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																														
	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 \$ _____ of contributions reported on line 1)																														
b	Less direct expenses other than fundraising expenses																															
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)																															
7a	Gross sales of inventory, less returns and allowances											1358.95																				
b	Less cost of goods sold											330.54																				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																1028.41															
8	Other revenue (describe ▶ royalties)															292.11																
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8															79,860.19																
Expenses	10	Grants and similar amounts paid (attach schedule)														1030.00																
	11	Benefits paid to or for members																														
	12	Salaries, other compensation, and employee benefits															27,542.58															
	13	Professional fees and other payments to independent contractors															26,289.51															
	14	Occupancy, rent, utilities, and maintenance															2449.90															
	15	Printing, publications, postage, and shipping															1077.08															
	16	Other expenses (describe ▶ see attached schedule)															27,569.20															
17	Total expenses. Add lines 10 through 16															85,958.27																
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)														(6098.08)																
	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)															11,449.97															
	20	Other changes in net assets or fund balances (attach explanation)															1604.99															
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															6956.88															



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	15,889.98	22 9195.49
23	Land and buildings	0.00	23 0.00
24	Other assets (describe ▶ accounts receivable and bulk mail deposit)	2855.60	24 1067.10
25	Total assets	18,745.58	25 10,262.59
26	Total liabilities (describe ▶ accounts payable and payroll taxes due)	7295.61	26 3305.71
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	11,449.97	27 6956.88

675

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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		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		✓
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?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0 00		
b	Did the organization file Form 1120-POL for this year?		✓
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?		✓
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 ▶ 0 00, section 4912 ▶ 0 00, section 4955 ▶ 0 00		
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		✓
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 ▶ 0.00		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0 00		
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		✓
41	List the states with which a copy of this return is filed ▶ <u>Minnesota</u>		
42a	The organization's books are in care of ▶ <u>Elizabeth Raasch-Gilman</u> Telephone no ▶ <u>651-815-8786</u> Located at ▶ <u>1081 Laurel Avenue, St. Paul, MN</u> ZIP + 4 ▶ <u>55104</u>		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			✓
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
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		✓

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.

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

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 & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶ 0 00

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 ▶ 0.00

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

Sign Here

▶ *Elizabeth Raasch-Gilman* ▶ 8/11/2010
 Signature of officer Date

▶ **Elizabeth Raasch-Gilman**
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's identifying number (See instructions) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____ EIN ▶ _____ Phone no ▶ _____

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

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 any "unusual grants")	\$94,582	\$94,260	\$45,666	\$23,076	\$24,640	\$282,224
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0.00	0.00	0.00	0.00	0.00	0.00
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0.00	0.00	0.00	0.00	0.00	0.00
4 Total. Add lines 1 through 3	\$94,582	\$94,260	\$45,666	\$23,076	\$24,640	\$282,224
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)						\$21,709
6 Public support. Subtract line 5 from line 4						\$260,515

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	\$94,582	\$94,260	\$45,666	\$23,076	\$24,460	\$282,224
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	22	63	30	6	3	124
9 Net income from unrelated business activities whether or not the business is regularly carried on	0.00	0.00	0.00	0.00	0.00	0.00
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0.00	0.00	0.00	0.00	0.00	0.00
11 Total support. Add lines 7 through 10						\$282,348
12 Gross receipts from related activities, etc (see instructions)					12	\$382,043
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	92 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	61 %
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3 % support test—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"/>		

Schedule of Grants and Similar Amounts Paid

Part I, Line 10

Activist Retirement Fund (administered by Gandhian Foundation): \$275.00

Scholarships for workshops: 755.00

TOTAL: \$1030.00

Schedule of Other Expenses

Part I, Line 16

Office and training supplies:	\$861.54
Computer materials and assistance:	423.53
Bank and PayPal service fees:	1,718.75
Penalties, late fees, and interest paid:	1,771.81
Catering for open workshops:	14,983.72
Bad debts:	680.00
Travel for workshop trainers:	7,034.94
Miscellaneous expenses:	<u>+ 94.91</u>
TOTAL	\$27,569.20

Explanation of Other Changes in Net Assets

Part I, Line 20

In transitioning from one bookkeeping system to another in 2007, two small asset accounts got lost. These were added to the balance sheet in 2009.

Bulk mail deposit:	\$170.00
PayPal on-line bank account:	6.06

In 2008, the bookkeeper mistakenly rolled the net retained earnings into the opening equity balance account, and this entry was reversed in 2009.

Adjustment to YE fund balance for 2008:	\$1428.93
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