



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Short Form Return of Organization Exempt From Income Tax

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 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

C Name of organization THE CLAIRE WHALEY FOUNDATION
D Employer identification number 26-1944284
E Telephone number (864) 356-8993
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. [X] Cash [ ] Accrual Other (specify)

I Website:

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

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

K Check [X] 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 \$ 17,229

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

Table with 21 rows for Revenue, Expenses, and Assets. Includes a 'RECEIVED' stamp dated MAY 17 2010 from IRS-OSC OGDEN, UT.

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

Table with 7 rows for Balance Sheets, columns (A) Beginning of year and (B) End of year.

SCANNED JUL 08 2010



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?		
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
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b	Did the organization file Form 1120-POL for this year?	37b	X
38 a	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?	38a	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	
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, and 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		
42 a	The organization's books are in care of SARAH ROMANSKY Telephone no. 864-356-8993 Located at 319 MONTI DRIVE ANDERSON, SC ZIP + 4 29625		
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.	42b	X
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:	42c	X
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	X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

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

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows 46-49b.

Table for line 50: Complete this table for the organization's five highest compensated employees. Columns: (a) Name and address, (b) Title and average hours, (c) Compensation, (d) Contributions to benefit plans, (e) Expense account.

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

Table for line 51: Complete this table for the organization's five highest compensated independent contractors. Columns: (a) Name and address, (b) Type of service, (c) Compensation.

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... Signature of officer: SARAH ROMANSKY, DIRECTOR. Date: 5/14/2010.

Paid Preparer's Use Only: Preparer's signature: Gregory A Owens, Date: 05-11-2010, Preparer's Identifying No: 250-04-8320, Firm's name: Gregory A Owens, CPA, Inc., 2406 N Main Street, Suite G, Anderson, SC 29621.

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



Federal Supporting Statements

2009

Name(s) as shown on return

FEIN

Form 990EZ, Part I, Line 16  
Other Expenses Schedule 2

<u>Description</u>	<u>Amount</u>
BANK CHARGES	<u>7</u>
Total	<u><u>7</u></u>