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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

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 **January 1**, 2009, and ending **December 31**, 20 **09****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**MESSIAH FOUNDATION FOR CHRISTIAN COMMUNICATIONS**

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

PO BOX 1562

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

FARGO, ND 58107-1562**D** Employer identification number**45-0307661****E** Telephone number**701-237-6770****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: ►

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

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 ► \$

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	27,100
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	10,057
	5a	Gross amount from sale of assets other than inventory	5a	102,815
	b	Less: cost or other basis and sales expenses	5b	116,816
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	(14,001)
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ of contributions reported on line 6a)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
Expenses	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)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	23,156
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits <i>Messiah, CE, web</i>	12	12,977
	13	Professional fees and other payments to independent contractors <i>WDAY-6</i>	13	64,850
	14	Occupancy, rent, utilities, and maintenance <i>Fees, Non, Off, PO</i>	14	1,180
15	Printing, publications, postage, and shipping	15	2,283	
16	Other expenses (describe) <i>W.F. Fees</i>	16	3,698	
17	Total expenses. Add lines 10 through 16	17	84,988	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(61,832)
	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	741,248
	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	679,416

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	745,148	22 684,568
23 Land and buildings		23
24 Other assets (describe)		24
25 Total assets	745,148	25 684,568
26 Total liabilities (describe) <i>DECEMBER/09 AIR TIME, POSTAGE/MAILINGS</i>	(3,900)	26 (5,152)
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	741,248	27 679,416

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

Cat No. 106421

Form **990-EZ** (2009)

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Expenses

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

28	A weekly Sunday morning worship service is aired from Messiah Lutheran Church via WDAY-6 and its affiliate reaching all of ND, NW MN, NE SD, and a small part of southern Manitoba.		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	28a	84,988.
29			
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a	
30			
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule)		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	31a	
32	Total program service expenses (add lines 28a through 31a) ▶	32	

[illegible]

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-		
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 -0-		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a -0-		
b	Gross receipts, included on line 9, for public use of club facilities 39b -0-		
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		✓
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-		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ -0-		
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. ▶		
42a	The organization's books are in care of ▶ <u>Linda Monge</u> Telephone no. ▶ <u>701-293-9861</u> Located at ▶ <u>2309 Evergreen Rd., Fargo, ND</u> ZIP + 4 ▶ <u>58102</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)?	Yes	No
	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.?		✓
	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		✓
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	46	☒
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	☒
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	☒
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	☒
b If "Yes," was the related organization a section 527 organization?	49b	☒

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."

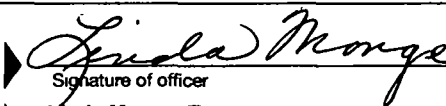
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

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

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		Date <u>5/3/10</u>	
Paid Preparer's Use Only	Preparer's signature 		Date	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		Check if self-employed ☐	EIN <u> </u>
			Phone no <u> </u>	May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

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 any "unusual grants.")	26,188	20,640	20,685	27,008	27,100	121,621
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	26,188	20,640	20,685	27,008	27,100	121,621
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.						121,621

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	26,188	20,640	20,685	27,008	27,100	121,621
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	44,115	25,766	34,314	32,012	9,957	146,164
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						267,785
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 ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	45 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	42 %
16a 33⅓ % support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33⅓ % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
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 ☐		
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 ☐		
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 ► ☐		

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.

NONE

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2009 Form 1099

Account Number 10995200

WFD

2009 Form 1099

Tax Reporting Package

MESSIAH FOUNDATION IMA

Account Number: 10995200

Tax ID Number: XX-XXX7661

Payer: Wells Fargo Bank, N A ,Trust Tax Dept.

Tax Year December 31, 2009

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

MESSIAH FOUNDATION
HOUR OF WORSHIP
PO BOX 1562
FARGO ND 58107-1562

Letter Type: Final

From: 01/01/2009

To: 07/10/2009

This tax information package was prepared by PricewaterhouseCoopers. If you have any questions, please call 1-888-730-4933.

MESSIAH FOUNDATION IMA

Forms 1099 for 2009

Recipient: MESSIAH FOUNDATION, 45-0307661

Payer: Wells Fargo Bank, N.A., Trust Tax Dept., Tax ID Number 94-3080771

1099-DIV Dividends And Distributions (OMB No. 1545-0110)

Copy B, For Recipient

Box	Description	Amount	Enter on
1a	Total ordinary dividends	<u>\$1,903.48</u>	Form 1040, Schedule B, Part II, line 5
1b	Qualified dividends	\$181.20	Form 1040, line 9b (Amount is in Box 1a)
2a	Total capital gain distributions	<u>\$0.00</u>	Form 1040, Schedule D, line 13
2b	Unrecaptured Section 1250 Gain	\$0.00	Amount is included in Box 2a
2c	Section 1202 gain	\$0.00	Amount is included in Box 2a
3	Nondividend distributions	\$52.01	See Instructions
4	Federal income tax withheld	\$0.00	Form 1040, line 61
5	Investment expenses	\$0.00	Form 1040, Schedule A, Line 23
6	Foreign tax paid	\$0.00	Form 1116
8	Cash liquidation distributions	\$0.00	See Instructions
9	Noncash liquidation distributions	\$0.00	See Instructions

1099-INT Interest Income (OMB No. 1545-0112)

Copy B, For Recipient

Box	Description	Amount	Enter on
1	Interest income not included in Box 3	<u>\$7,606.26</u>	Form 1040, Schedule B, Part I, line 1
2	Early withdrawal penalty	\$0.00	Form 1040, line 30
3	Interest on U.S. Savings Bonds and Treasury Obligations	\$0.00	Form 1040, Schedule B, Part I, line 1
4	Federal income tax withheld	\$0.00	Form 1040, line 61
6	Foreign tax paid	\$0.00	Form 1116
8	Tax-exempt interest	\$0.00	Form 1040, line 8b
9	Specified private activity bond interest (included in Box 8)	\$0.00	Form 6251



MESSIAH FOUNDATION IMA

Forms 1099 for 2009

1099-B Proceeds From Broker and Barter Exchange Transactions (OMB No. 1545-0715) Copy B, For Recipient

The proceeds from each of the sales shown below in Box 2 are reported to the Internal Revenue Service on Forms 1099-B. In addition, we report security description, cusip #, and units. We do not report your net gains and losses to the Internal Revenue Service. An asterisk symbol (*) next to the tax cost indicates that the tax cost has been adjusted for the current year's return of capital.

A schedule of your net gains and losses is shown below. Please note that if you have sold an asset for which we do not have cost basis information, it is either shown separately in the section entitled Cost Not Available or it may appear with a zero tax cost. Please review these carefully when preparing your return.

Short term gains and losses

This category includes all assets held 12 months or less.

Description (Box 7)	Cusip (Box 1b)	Units (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost	Net gain or loss
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	96.46	11/24/08	05/15/09	\$3,478.36	\$3,000.00	\$478.36
Total short term gain/loss: Report on Form 1040, Schedule D, line 1, Column d, e and f					\$3,478.36	\$3,000.00	\$478.36

Long term gains and losses

This category includes all assets held more than 12 months.

Description (Box 7)	Cusip (Box 1b)	Units (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost	Net gain or loss
AT&T CORP	001957AV1	25000	10/26/07	03/15/09	\$25,000.00	\$25,410.00	\$-410.00
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	616.52	08/15/01	05/15/09	\$22,231.77	\$30,000.00	\$-7,768.23
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	109.77	10/15/01	05/15/09	\$3,958.32	\$5,000.00	\$-1,041.68
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	159.77	05/15/03	05/15/09	\$5,761.32	\$6,250.00	\$-488.68
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	112.64	02/25/05	05/15/09	\$4,061.81	\$5,000.00	\$-938.19
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	17.57	04/21/06	05/15/09	\$633.58	\$870.42	\$-236.84
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	167.96	05/09/08	05/15/09	\$6,056.65	\$8,250.00	\$-2,193.35

MESSIAH FOUNDATION IMA

Long term gains and losses

This category includes all assets held more than 12 months

Description (Box 7)	Cusip (Box 1b)	Units (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost	Net gain or loss
GOLDMAN SACHS GROUP	38141GAA2	25000	06/20/01	05/15/09	\$25,000 00	\$25,035 50	\$-35.50
WELLS FARGO FDS TR LARGE CO GROWTH	94975G561	183 95	05/21/04	05/15/09	\$6,633 25	\$8,000 00	\$-1,366 75
Total long term gain/loss:	Report on Form 1040, Schedule D, line 8, Column d, e, and f					\$113,815 92	\$-14,479 22

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MESSIAH FOUNDATION IMA

IRS Circular 230 Disclosure

This document is not intended to provide tax advice of any kind. It is not written to be used, and cannot be used, for the purpose of avoiding tax penalties that may be imposed on a taxpayer.

Summary of Tax Exempt Income, Account Management Fees and Foreign Income

Tax Exempt Income:	Subject to Alternative Minimum Tax:	Not Subject to Alternative Minimum Tax		Total Reported on Form 1099:	Amortization or OID:	Adjusted Tax Exempt Income:
		Tax Exempt Bonds:	Tax Exempt Funds:			
Municipal bond interest for North Dakota	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal bond interest for other states	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Management Fees:

Gross Fees paid for account management	\$3,697.68
Deductible portion	\$3,697.68

If applicable, fee allocation only considers income reported on Forms 1099. Please see detail on the next page.

Foreign Dividends (included in income reported on Form 1099):		Qualified:	Non Qualified:	Total:
Other				
Total foreign dividends.		\$7.20	\$879.87	\$887.07
		\$7.20	\$879.87	\$887.07

Foreign Interest (included in income reported on Form 1099):

United Kingdom	\$1,350.00
Total foreign interest.	\$1,350.00