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## 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)**

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1

**2009**

**Open to Public  
Inspection:**

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

<b>B</b> <input type="checkbox"/> 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	<b>C</b> Name of organization <b>NATIONAL GUARD ASSOCIATION OF SC</b>		<b>D</b> Employer identification number <b>57-6021166</b>	
	<b>Doing Business As</b> <b>132 PICKENS STREET</b>		<b>E</b> Telephone number <b>803-254-8456</b>	
	<b>Number and street (or P O box if mail is not delivered to street address)</b> <b>132 PICKENS STREET</b>		<b>Room/suite</b>	
	<b>City or town, state or country, and ZIP + 4</b> <b>COLUMBIA, SC 29205</b>		<b>F</b> Gross receipts \$ <b>976,066.</b>	
	<b>F</b> Name and address of principal officer: <b>COL DEBRA R MCNAMEE</b> <b>9 NATIONAL GUARD RD, COLUMBIA, SC 29201</b>		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(19) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
<b>J</b> Website: ► <a href="http://WWW.NGASC.ORG">WWW.NGASC.ORG</a>		<b>H(c)</b> Group exemption number ►		
<b>K</b> Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►		<b>L</b> Year of formation <b>1964</b>		<b>M</b> State of legal domicile <b>SC</b>

## Part I Summary

1	Briefly describe the organization's mission or most significant activities: <b>PROMOTING AND SUPPORTING NATIONAL AND STATE SECURITY; GROWTH THROUGH MEMBERSHIP WHILE</b>		
2	Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)		
4	Number of independent voting members of the governing body (Part VI, line 1b)		
5	Total number of employees (Part V, line 2a)		
6	Total number of volunteers (estimate if necessary)		
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12		
b	Net unrelated business taxable income from Form 990-T, line 34		

AUG 3 1 2010

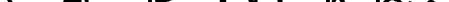
AUG 3 1 2010

SCANNED

**Net Assets or  
Fund Balances**

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

 Signature of officer

best of my knowledge

► COL DEBRA R MCNAMEE, PRESIDENT  
Type or print name and title

CON DEBRA R  
Type or print name and title

**Paid  
Preparer's  
Use Only**

Preparer's signature	Elizabeth C. Lubrano	Date	07/26/10	Check if self-employed	<input type="checkbox"/>	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	MC GREGOR & COMPANY LLP 1190 BOULEVARD STREET ORANGEBURG, SC 29115-4353					EIN <input type="checkbox"/>
						Phone no <input type="checkbox"/> (803) 536-1015

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes  No

## Part III Statement of Program Service Accomplishments

1	Briefly describe the organization's mission: <b>PROMOTING AND SUPPORTING NATIONAL AND STATE SECURITY; GROWTH THROUGH MEMBERSHIP WHILE FOSTERING AND IMPROVING THE QUALITY OF LIFE FOR OUR AIRMEN, SOLDIERS AND CITIZENS.</b>
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ ) (Revenue \$ )  
THE NATIONAL GUARD ASSOCIATION OF SC'S EXEMPT PURPOSE IS TO PROMOTE  
NGASC AND NGAUS AS COMPONENTS OF THE ARMED FORCES. IT ALSO PROMOTES AN  
INSURANCE PROGRAM FOR THE BENEFIT OF NATIONAL GUARD MEMBERS & THEIR  
FAMILIES

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ **including grants of \$**) (Revenue \$ **)**)

## Part IV Checklist of Required Schedules

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
If "Yes," complete Schedule A
- 2 Is the organization required to complete Schedule B, Schedule of Contributors?
- 3 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
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV
- 10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V
- 11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable
  - Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.
  - Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.
  - Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.
  - Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.
  - Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.
  - Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.
- 12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.
- 12A Was the organization included in consolidated, independent audited financial statements for the tax year?  
If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
  - b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III
- 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I
- 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II
- 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III
- 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1		X
2		X
3		X
4		
5		
6		X
7		X
8		X
9		X
10		X
11	X	
12	X	
12A		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20		X

## Part IV Checklist of Required Schedules (continued)

	Yes	No
21	X	
22	X	
23	X	
24a	X	
24b		
24c		
24d		
25a		
25b		
26	X	
27	X	
28a	X	
28b	X	
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35	X	
36		
37	X	
38	X	

## Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	2
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	13
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	X
4a	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)?	4a	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7a	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
7b	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
7c	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
7d	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
7e	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
7f	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
7g	If "Yes," did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
7h	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
8	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
9a	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9b	Did the organization make any taxable distributions under section 4966?	9b	
10a	<b>Section 501(c)(7) organizations.</b> Enter:	10a	
10b	Initiation fees and capital contributions included on Part VIII, line 12	10b	
11a	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a	
11b		11b	
12a	<b>Section 501(c)(12) organizations.</b> Enter:	12a	
12b	Gross income from members or shareholders	12b	
	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body	1a	16
b	Enter the number of voting members that are independent	1b	16
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	12a	
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12b	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	13	X
13	Does the organization have a written whistleblower policy?	14	X
14	Does the organization have a written document retention and destruction policy?	15a	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	
a	The organization's CEO, Executive Director, or top management official	16a	
b	Other officers or key employees of the organization	16b	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ►	NONE
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.	
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►	
	CW4 KEVIN L BONDERER, TREASURER – 803-254-8456	
	132 PICKENS STREET, COLUMBIA, SC 29205	

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
COL DEBRA A ROSE PRESIDENT-ELECT	X						0.	0.	0.
COL GRADY L PATTERSON II IMMEDIATE PAST PRESIDENT	X						0.	0.	0.
MSG (RET) DANNY N CAMERO EANGUS CHAIR	X						0.	0.	0.
MSG FRANCES M WALTERS EANGUS CHAIR ELECT	X						0.	0.	0.
CW3 KEVIN BONDERER DIRECTOR	X						0.	0.	0.
BG (RET) WILLIAM G BUTTS DIRECTOR	X						0.	0.	0.
CW5 (RET) J.B. JOLLY DIRECTOR	X						0.	0.	0.
LT COL LORINDA C KECK DIRECTOR	X						0.	0.	0.
CAPT HEATHER LEITE DIRECTOR	X						0.	0.	0.
CPT CLAY MIDDLETON DIRECTOR	X						0.	0.	0.
COL DEANE PENNINGTON DIRECTOR	X						0.	0.	0.
1SG ROBERT SHOWERS DIRECTOR	X						0.	0.	0.
SGM JAMES E JACKSON PRESIDENT		X					0.	0.	0.
CMSGT DEBORAH L MARSHALL SECRETARY		X					0.	0.	0.
CW4 WARREN A JENNINGS TREASURER		X					0.	0.	0.
LTC TIMOTHY T SELLERS VICE PRESIDENT		X					0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

**1b Total**

0. 0. 0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person.

	Yes	No
3		X
4		X
5		X

## **Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0

**Part VIII Statement of Revenue**

Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>					
1 a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	2,113.			
g Noncash contributions included in lines 1a-1f \$					
<b>h Total. Add lines 1a-1f</b>		2,113.			
<b>Program Service Revenue</b>					
2 a INSURANCE PROGRAM	Business Code				
	524298	481,020.			
b MEMBERSHIP DUES		900004	35,567.	35,567.	
c					
d					
e					
f All other program service revenue					
<b>g Total. Add lines 2a-2f</b>		516,587.			
<b>3 Investment income (including dividends, interest, and other similar amounts)</b>		►	43,946.	7,448.	36,498.
<b>4 Income from investment of tax-exempt bond proceeds</b>		►			
<b>5 Royalties</b>		►			
<b>6 a Gross Rents</b>	(i) Real	(ii) Personal			
b Less: rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)		►			
<b>7 a Gross amount from sales of assets other than inventory</b>	(i) Securities	(ii) Other			
	365,961.				
b Less: cost or other basis and sales expenses					
c Gain or (loss)	367,549.				
d Net gain or (loss)		<1,588.►			
<b>8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18</b>	a				
b Less: direct expenses	b				
c Net income or (loss) from fundraising events		►			
<b>9 a Gross income from gaming activities. See Part IV, line 19</b>	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities		►			
<b>10 a Gross sales of inventory, less returns and allowances</b>	a				
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory		►			
<b>Miscellaneous Revenue</b>	Business Code				
<b>11 a CONFERENCE REGISTRATION</b>	900004	27,122.	27,122.		
b NGAUS MEMBERSHIP REBAT	900004	12,105.	12,105.		
c CONF DONATIONS & FEES	900004	6,500.	6,500.		
d All other revenue	900004	1,732.	1,732.		
e Total. Add lines 11a-11d		47,459.			
<b>12 Total revenue. See instructions.</b>		►	608,517.	91,341.	515,063.
					0.

## Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	30,500.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	42,468.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	126,265.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,249.			
9 Other employee benefits	15,601.			
10 Payroll taxes	13,962.			
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,200.			
d Lobbying	34,315.			
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	17,756.			
14 Information technology				
15 Royalties				
16 Occupancy	14,928.			
17 Travel	13,516.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	193,475.			
20 Interest	2,867.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	20,757.			
23 Insurance				
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
a <b>UNIT INCENTIVES</b>	18,479.			
b <b>UNAUTHORIZED DISBURSEME</b>	17,952.			
c <b>NEWSLETTER</b>	15,246.			
d <b>MISCELLANEOUS</b>	7,332.			
e <b>REPAIRS &amp; MAINT - BLDG</b>	6,953.			
f All other expenses	24,499.			
25 Total functional expenses. Add lines 1 through 24f	638,320.			
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	151,215.	1	108,196.
	2 Savings and temporary cash investments	212,028.	2	4,093.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	1,023.
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,629.	9	18,366.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	768,658.		
	b Less: accumulated depreciation	173,328.	10c	595,330.
	11 Investments - publicly traded securities	292,486.	11	981,915.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	301,680.	15	298,311.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	2,114,446.	16	2,007,234.
Liabilities	17 Accounts payable and accrued expenses	424,155.	17	288,756.
	18 Grants payable		18	
	19 Deferred revenue	7,769.	19	5,289.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	114,709.	25	42,856.
	26 Total liabilities. Add lines 17 through 25	546,633.	26	336,901.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,567,813.	27	1,670,333.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,567,813.	33	1,670,333.
	34 Total liabilities and net assets/fund balances	2,114,446.	34	2,007,234.

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
 b Were the organization's financial statements audited by an independent accountant?  
 c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.  
 d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  
 b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

Form 990 (2009)

**Schedule D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2009**Open to Public  
Inspection

Name of the organization

NATIONAL GUARD ASSOCIATION OF SC

Employer identification number  
57-6021166**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.		
a Total number of conservation easements		<b>Held at the End of the Tax Year</b>
b Total acreage restricted by conservation easements		2a
c Number of conservation easements on a certified historic structure included in (a)		2b
d Number of conservation easements included in (c) acquired after 8/17/06		2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►		2d
4 Number of states where property subject to conservation easement is located ►		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.	► \$ _____
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations

d  Loan or exchange programs

e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

- 1a Beginning of year balance
- b Contributions
- c Net investment earnings, gains, and losses
- d Grants or scholarships
- e Other expenditures for facilities and programs
- f Administrative expenses
- g End of year balance

(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► \_\_\_\_\_ %

b Permanent endowment ► \_\_\_\_\_ %

c Term endowment ► \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		56,373.		56,373.
b Buildings		499,128.	9,999.	489,129.
c Leasehold improvements				
d Equipment		213,157.	163,329.	49,828.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)			►	595,330.

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other _____		
	</	

**Part IX Other Assets.** See Form 990, Part X, line 15

**Total (Column (b) must equal Form 990, Part X, col (B) line 15.)**

298, 311.

**Part X Other Liabilities.** See Form 990, Part X, line 25.

**Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)**

42,856.

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	608,517.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	638,320.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	<29,803. >
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	132,323.
9	Total adjustments (net). Add lines 4 through 8	9	132,323.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	102,520.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	779,671.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	128,332.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	42,822.
e	Add lines 2a through 2d	2e	171,154.
3	Subtract line 2e from line 1	3	608,517.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	608,517.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	677,151.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	38,831.
e	Add lines 2a through 2d	2e	38,831.
3	Subtract line 2e from line 1	3	638,320.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	638,320.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART XI, LINE 8 - OTHER ADJUSTMENTS:**

DIFFERENCE IN BOOK AND TAX DEPRECIATION: 3990.

DIFFERENCE IN REALIZED GAINS FOR BOOK AND TAX PURPOSES: 128333.

UNREALIZED LOSSES RECOGNIZED FOR BOOK PURPOSES BUT NOT TAX: 0.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

REVENUE AND EXPENSE ITEMS NETTED ON 990: 42822.

**Part XIV** Supplemental Information (continued)PART XIII, LINE 2D - OTHER ADJUSTMENTS:DIFFERENCE IN DEPRECIATION EXPENSE - BOOK VS TAX: -3990.REVENUE AND EXPENSE ITEMS NETTED ON 990: 42822.ROUNDING: -1.



**Part IV Supplemental Information.** Complete this Part to provide the information required in Part I, line 2, and any other additional information

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**NAME OF ORGANIZATION OR GOVERNMENT:**

NATIONAL GUARD ASSOCIATION SCHOLARSHIP FOUNDATION  
(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE SCHOLARSHIPS FOR  
QUALIFYING MEMBERS OF THE NATIONAL GUARD PERSONNEL, OR THEIR FAMILIES



**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

NATIONAL GUARD ASSOCIATION OF SC

Employer identification number  
57-6021166

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

FOSTERING AND IMPROVING THE QUALITY OF LIFE FOR OUR AIRMEN, SOLDIERS  
AND CITIZENS.

FORM 990, PART VI, SECTION A, LINE 5: DURING AUGUST, 2009, THE  
ASSOCIATION'S EXECUTIVE COUNCIL PRESIDENT NOTED SOME IRREGULARITIES IN THE  
ASSOCIATION'S DISBURSEMENTS DATING BACK TO 2008. THE AUDIT PROCESS  
REVEALED APPROXIMATELY \$32,770 IN CHECKS WRITTEN IN 2008 THAT WERE NOT  
AUTHORIZED. UNAUTHORIZED DISBURSEMENTS IN 2009 TOTLED APPROXIMATELY  
\$17,952. THE FORMER EXECUTIVE DIRECTOR HAS HAD 4 WARRANTS ISSUED AGAINST  
HER AND HAS BEEN ARRESTED. THE CASE IS CURRENTLY PENDING AND THE  
ASSOCIATION HAS FILED A CLAIM WITH ITS EMPLOYEE BOND CARRIER AND IS ALSO  
SEEKING RESTITUTION FROM THE PERPETRATOR.

FORM 990, PART VI, SECTION B, LINE 11: THE ASSOCIATION'S TREASURER REVIEWS  
AND SIGNS THE FORM 990 INFORMATION RETURN. IT IS AVAILABLE TO ANY MEMBER  
OF THE GOVERNING BOARD UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19: THE ASSOCIAION MAKES CERTAIN  
INFORMATION AVAILABLE ON ITS WEBSITE, NGASC.ORG. OTHER INFORMATION IS  
AVAILABLE UPON REQUEST.

**SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:**

(A) NAME OF PERSON: CYNTHIA WATSON

(A) PURPOSE OF LOAN:

IMPROPER/UNAUTHORIZED DISBURSEMENT TO BE REPAYED AS RESTITUTION

► 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](http://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  National Guard Association of SC  Number, street, and room or suite no. If a P.O. box, see instructions.  132 Pickens Street	Employer identification number  57-6021166
		City, town or post office, state, and ZIP code. For a foreign address, see instructions.  Columbia, SC 29205

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

Form 990       Form 990-T (corporation)       Form 4720  
 Form 990-BL       Form 990-T (sec. 401(a) or 408(a) trust)       Form 5227  
 Form 990-EZ       Form 990-T (trust other than above)       Form 6069  
 Form 990-PF       Form 1041-A       Form 8870

- The books are in the care of ►CW4 Warren A Jennings

Telephone No. ► 803-254-8456

FAX No ► 803-254-3869

- 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 August 16, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 2009 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

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 \$
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 \$
c <b>Balance Due.</b> 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 \$

**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.

**For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**  
ISA

Form 8868 (Rev. 4-2009)