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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 3/01, 2009, and ending 2/28, 2010

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C MID-ATLANTIC SOARING ASSOCIATION C/O LAURA HESSION 6722 ACCIPITER DR NEW MARKET, MD 21774	D Employer identification number 73-6591834
			E Telephone number (301) 639-0487
			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) ▶ **MODIFIED CASH**

I Website: ▶ WWW.M-ASA.ORG

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. ▶ \$ 178,328.

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

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	96,774.
3	Membership dues and assessments	3	43,244.
4	Investment income	4	33,509.
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	3,671.
6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	3,671.
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ▶ <u>SEE STATEMENT 1</u>)	8	1,130.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	178,328.
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	1,715.
14	Occupancy, rent, utilities, and maintenance	14	37,727.
15	Printing, publications, postage, and shipping	15	236.
16	Other expenses (describe ▶ <u>SEE STATEMENT 2</u>)	16	88,392.
17	Total expenses. Add lines 10 through 16	17	128,070.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	50,258.
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	199,881.
20	Other changes in net assets or fund balances (attach explanation) <u>SEE STATEMENT 3</u>	20	7,732.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	257,871.

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	56,267.
23	Land and buildings	183,628.
24	Other assets (describe ▶ <u>SEE STATEMENT 4</u>)	89,564.
25	Total assets	329,459.
26	Total liabilities (describe ▶ <u>SEE STATEMENT 5</u>)	129,578.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	199,881.

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

Form 990-EZ (2009)

Part V. Other Information (Note the statement requirements in the instrs for Part V.) SEE STATEMENT 7

Table with columns for question number, question text, and Yes/No columns. Rows include questions 33 through 41 regarding organizational activities, financial reporting, and tax compliance.

42 a The organization's books are in care of LAURA HESSION Telephone no (301) 639-0487 Located at 6722 ACCIPTER DRIVE NEW MARKET MD ZIP + 4 21774

Table for question 42b and 42c regarding foreign financial accounts. Includes Yes/No columns and a space for entering 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 N/A

Table for questions 44 and 45 regarding donor advised funds and controlled entities. Includes Yes/No columns.

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(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 and 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 ▶ _____

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: Date

Signature of officer: Daniel H Morris III Date: 1 Oct 13, 2010

Type or print name and title: DANIEL H MORRIS III VICE PRESIDENT

Paid Preparer's Use Only

Preparer's signature: William D Dove Date: 10-11-10 Check if self-employed: Preparer's Identifying Number (See instructions): P00369391

Firm's name (or yours if self-employed) address, and ZIP + 4: WILLIAM DOVE, CPA, LLC
11 NORTH COURT STREET
FREDERICK, MD 21701

EIN: 20-1539914
 Phone no: (301) 846-7747

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 'unusual grants')						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1 through 3						
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						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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						

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	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%

- 16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization
- 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
- 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 III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr 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 'unusual grants')				50,616.	43,244.	93,860.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose				47,657.	100,445.	148,102.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1 through 5	0.	0.	0.	98,273.	143,689.	241,962.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6)						241,962.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	0.	0.	0.	98,273.	143,689.	241,962.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				33,273.	33,509.	66,782.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	0.	0.	0.	33,273.	33,509.	66,782.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0.
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) SEE PART IV				3,689.	1,130.	4,819.
13 Total support. (Add lns 9, 10c, 11, and 12)						313,563.

14 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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33-1/3 support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33-1/3 support tests - 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

CLIENT 510

MID-ATLANTIC SOARING ASSOCIATION

73-6591834

10/11/10

01 38PM

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2009	2008	2007	2006	2005
MISCELLANEOUS					
TOTAL	<u>\$ 1,130.</u>	<u>\$ 3,689.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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CLIENT 510

MID-ATLANTIC SOARING ASSOCIATION

73-6591834

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STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

MISCELLANEOUS RECEIPTS

	\$	1,130.
TOTAL	\$	<u>1,130.</u>

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

AIRCRAFT ANNUALS
AIRCRAFT REPAIRS
DEPRECIATION
FUEL AND OIL
INSTRUCTION EXPENSES
INSURANCE
INTEREST
MISCELLANEOUS
OFFICE EXPENSES
PROPERTY AND OTHER TAXES
TOW ROPES

	\$	5,257.
		14,333.
		11,349.
		24,458.
		1,289.
		16,055.
		5,137.
		1,069.
		975.
		7,019.
		1,451.
TOTAL	\$	<u>88,392.</u>

STATEMENT 3
FORM 990-EZ, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

PRIOR PERIOD ADJUSTMENTS

	\$	7,732.
TOTAL	\$	<u>7,732.</u>

STATEMENT 4
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

ACCOUNTS RECEIVABLE
AIRCRAFT, NET

	<u>BEGINNING</u>	<u>ENDING</u>
	\$ 27,577.	\$ 24,779.
	61,987.	63,553.
TOTAL	<u>\$ 89,564.</u>	<u>\$ 88,332.</u>

STATEMENT 5
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

ACCOUNTS PAYABLE AND ACCRUED EXPENSES
DEFERRED REVENUE
OTHER CURRENT LIABILITIES
SECURED MORTGAGES AND NOTES PAYABLE

	<u>BEGINNING</u>	<u>ENDING</u>
	\$ 18,595.	\$ 0.
	65,087.	56,167.
	0.	1,147.
	45,896.	36,594.
TOTAL	<u>\$ 129,578.</u>	<u>\$ 93,908.</u>

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CLIENT 510

MID-ATLANTIC SOARING ASSOCIATION

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**STATEMENT 6
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

FACILITATE AND PROMOTE RECREATIONAL GLIDER FLYING

**STATEMENT 7
FORM 990-EZ, PART V
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?

NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?

NO

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **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 and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization MID-ATLANTIC SOARING ASSOCIATION	Employer identification number 73-6591834
File by the due date for filing your return. See instructions	Number, street, and room or suite number. If a P O box, see instructions C/O LAURA HESSION 6722 ACCIPITER DR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions NEW MARKET, MD 21774	

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

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ LAURA HESSION -----

Telephone No ▶ (301) 639-0487 ----- FAX No ▶ -----

- 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 10/15, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶ calendar year 20__ or

▶ tax year beginning 3/01, 20 09, and ending 2/28, 20 10

2 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	\$	0.
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	\$	0.
c Balance Due. 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	\$	0.

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