



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



## 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.

A For the 2009 calendar year, or tax year beginning **APR 1, 2009** and ending **MAR 31, 2010**

<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>TENNESSEE SOCIETY OF CPA'S GROUP RETURN</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) <b>201 POWELL PLACE</b> Room/suite City or town, state or country, and ZIP + 4 <b>BRENTWOOD, TN 37027-7522</b>		<b>D</b> Employer identification number <b>23-7415944</b>	
			<b>E</b> Telephone number <b>(615) 377-3825</b>	
<b>See Specific Instructions</b>			<b>G</b> Gross receipts \$ <b>606,455.</b>	
			<b>H(a)</b> Is this a group return for affiliates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
			<b>H(b)</b> Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(6) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J</b> Website: ► <b>VARIOUS</b>		<b>H(c)</b> Group exemption number ► <b>2588</b>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		<b>L</b> Year of formation: <b>1924</b> <b>M</b> State of legal domicile: <b>TN</b>		
<b>Part I Summary</b>				
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>THE MISSION OF THE TENNESSEE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (AND ITS CHAPTERS) IS TO</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) <b>3</b> <b>120</b>			
	4 Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>120</b>			
	5 Total number of employees (Part V, line 2a) <b>5</b> <b>0</b>			
	6 Total number of volunteers (estimate if necessary) <b>6</b> <b>500</b>			
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0.</b>			
	b Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b> <b>0.</b>			
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) <b>8</b> <b>390,748.</b> <b>Current Year</b> <b>412,407.</b>			
	9 Program service revenue (Part VIII, line 2g) <b>9</b> <b>85,164.</b> <b>89,076.</b>			
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>10</b> <b>12,415.</b> <b>6,968.</b>			
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c-10c, and 11e) <b>11</b> <b>42,472.</b> <b>98,004.</b>			
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>12</b> <b>530,799.</b> <b>606,455.</b>			
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>13</b> <b>RECEIVED</b>			
	14 Benefits paid to or for members (Part IX, column (A), line 4) <b>14</b> <b>1,145.</b>			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>15</b> <b>209,510.</b>			
	16a Professional fundraising fees (Part IX, column (A), line 11e) <b>16a</b> <b>1,000.</b>			
	b Total fundraising expenses (Part IX, column (D), line 25) <b>16b</b> <b>ODEN, UT</b> <b>IRS-OSC</b>			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) <b>17</b> <b>721,856.</b> <b>513,191.</b>			
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>18</b> <b>721,856.</b> <b>513,191.</b>			
	19 Revenue less expenses Subtract line 18 from line 12 <b>19</b> <b>&lt;191,057. &gt;</b> <b>93,264.</b>			
<b>Net Assets or Fund Balances</b>	Beginning of Current Year <b>564,970.</b> <b>End of Year</b> <b>612,865.</b>			
	20 Total assets (Part X, line 16) <b>20</b> <b>207,616.</b> <b>162,247.</b>			
	21 Total liabilities (Part X, line 26) <b>21</b> <b>357,354.</b> <b>450,618.</b>			
	22 Net assets or fund balances Subtract line 21 from line 20 <b>22</b>			

 <b>Sign Here</b>	<b>Part II Signature Block</b>				
	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.				
 <b>Signature of officer</b>	 <b>B. Bradford Floyd, President/CEO</b>		 <b>8/12/10</b>		
	 <b>B. BRADFORD FLOYD, PRESIDENT/CEO</b>				
 <b>Preparer's Use Only</b>	Preparer's signature	 <b>William R. Fitzgerald, II, CPA</b>	Date	<input type="checkbox"/> Check if self- employed	 Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	 <b>RAYBURN, BATES &amp; FITZGERALD, P.C.</b>		<input type="checkbox"/> EIN	
		 <b>5200 MARYLAND WAY, SUITE 300</b>			
		 <b>BRENTWOOD, TN 37027</b>			Phone no.  <b>(615) 661-7878</b>

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.

THE MISSION OF THE TENNESSEE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
IS TO ENHANCE THE SUCCESS OF OUR MEMBERS THROUGH SERVICES, SUPPORT AND  
ADVOCACY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O

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 \$ 513,191. including grants of \$ ) (Revenue \$ )

THE TSCPA PROVIDES SERVICES TO APPROXIMATELY 8,000 MEMBERS THROUGH 8  
CHAPTERS IN TENNESSEE. SERVICES INCLUDE EDUCATIONAL OPPORTUNITIES  
THROUGH MEMBER MEETINGS, CONTINUING EDUCATION, AND PERIODIC NEWSLETTERS  
TO MEMBERS. IN ADDITION, SCHOLARSHIPS ARE PROVIDED TO COLLEGES AND  
UNIVERSITIES THROUGH TENNESSEE TO ASSIST THESE UNIVERSITIES IN  
EDUCATING FUTURE CERTIFIED PUBLIC ACCOUNTANTS.

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 \$ )

4e Total program service expenses ► \$ 513,191.

Form 990 (2009)

## Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4	
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	5	X
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? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
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 <ul style="list-style-type: none"> <li>Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.</li> <li>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.</li> </ul>	11	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.	12	X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	12A	X
13	Is the organization a school described in section 170(b)(1)(A)(i)? If "Yes," complete Schedule E	13	X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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	14b	X
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	15	X
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	16	X
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	17	X
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	18	X
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	19	X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	X

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25	24a	X
24b		24b	
24c		24c	
24d		24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
25b	b Is the organization 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	25b	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a	X
28a	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
28b	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	X
28c	c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations?	32	X
	If "Yes," complete Schedule N, Part I	32	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	34	X
34	Was the organization related to any tax-exempt or taxable entity?	35	X
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	35	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	36	
	If "Yes," complete Schedule R, Part V, line 2	36	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	X
	<b>Note.</b> All Form 990 filers are required to complete Schedule O		

Form 990 (2009)

## 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	8
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	0
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	
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	
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
b	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	b	
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
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7	
a	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?	a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	d	7d
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	f	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	h	
8	<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?	8	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9	
a	Did the organization make any taxable distributions under section 4966?	a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	b	
10	<b>Section 501(c)(7) organizations.</b> Enter	10	
a	Initiation fees and capital contributions included on Part VIII, line 12	a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	b	
11	<b>Section 501(c)(12) organizations.</b> Enter	11	
a	Gross income from members or shareholders	a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	b	

Form 990 (2009)

**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	120	
1b	Enter the number of voting members that are independent	120	
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?		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?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?		
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		X

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

	Yes	No
10a	X	
b		
11		X
11A		
12a	X	
b		
c		
13		
14		
15		
a		
b		
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.)		
16a		
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?		
16b		

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► <u>NONE</u>
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 ► <u>B. BRADFORD FLOYD - (615) 377-3825</u>
	<u>201 POWELL PLACE, BRENTWOOD, TN 37027</u>

Form 990 (2009)

## **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

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.

**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 ►

0

	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**

The organization	None	(A)	(B)	(C)
		Name and business address	Description of services	Compensation

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

0

Form 990 (2009)

**Part VIII Statement of Revenue**

Part VIII 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
Contributions, gifts, grants and other similar amounts					
1 a Federated campaigns	1a				
b Membership dues	1b	412,407.			
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				
g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f		412,407.			
Program Service Revenue		Business Code			
2 a CONTINUING EDUCATION		541900	55,210.	55,210.	
b MEETINGS		541900	33,866.	33,866.	
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f			89,076.		
3 Investment income (including dividends, interest, and other similar amounts)			6,968.	6,968.	
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross Rents	(i) Real	(ii) Personal			
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)					
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
b Less direct expenses	b				
c Net income or (loss) from fundraising events					
9 a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code				
11 a MISCELLANEOUS	541900	51,670.	51,670.		
b GAIN ON INVESTMENT	541900	46,334.	46,334.		
c					
d All other revenue					
e Total. Add lines 11a-11d		98,004.			
12 Total revenue See instructions.		606,455.	194,048.	0.	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				
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				
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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	410,571.	410,571.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
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 SCHOLARSHIPS	54,565.	54,565.		
b GENERAL AND ADMIN	48,055.	48,055.		
c				
d				
e				
f All other expenses				
25 Total functional expenses Add lines 1 through 24f	513,191.	513,191.	0.	0.
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	199,233.	1	282,123.
	2 Savings and temporary cash investments	84,660.	2	10,000.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	127,845.	4	111,895.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	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	10,035.	9	14,542.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	1,016.		
	b Less accumulated depreciation	439.	601.	577.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11	142,596.	12	193,728.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	564,970.	16	612,865.
Liabilities	17 Accounts payable and accrued expenses	10,211.	17	10,832.
	18 Grants payable		18	
	19 Deferred revenue		19	
	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	197,405.	25	151,415.
	26 Total liabilities. Add lines 17 through 25	207,616.	26	162,247.
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	319,645.	27	419,105.
	28 Temporarily restricted net assets	37,709.	28	31,513.
	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	357,354.	33	450,618.
	34 Total liabilities and net assets/fund balances	564,970.	34	612,865.

Form 990 (2009)

## Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?	2a	X
b Were the organization's financial statements audited by an independent accountant?	2b	X
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	2c	
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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	3a	X
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	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

**TENNESSEE SOCIETY OF CPA'S GROUP RETURN**

Employer identification number

**23-7415944**

**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	Held at the End of the Tax Year
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

d  Loan or exchange programs

b  Scholarly research

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

c  Preservation for future generations

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
1b					
1c					
1d					
1e					
1f					

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:

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

(i) unrelated organizations

(ii) related organizations

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				
1b Buildings				
1c Leasehold improvements				
1d Equipment	1,016.		439.	577.
1e Other				

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c.)) ► 577.

Schedule D (Form 990) 2009

**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		
<b>MUTUAL FUNDS</b>	<b>193,728.</b>	<b>END-OF-YEAR MARKET VALUE</b>

**Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ► 193,728.**

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

**Total (Col (b) must equal Form 990, Part X, col (B) line 13.) ►**

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

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

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

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

151,415.

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
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year Subtract line 2 from line 1	3
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
9	Total adjustments (net) Add lines 4 through 8	9
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10

## 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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

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

1	Total expenses and losses per audited financial statements	1	
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	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	

## **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.

## 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

TENNESSEE SOCIETY OF CPA'S GROUP RETURN

Employer identification number  
23-7415944

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

ENHANCE THE SUCCESS OF OUR MEMBERS THROUGH SERVICE, SUPPORT AND  
ADVOCACY.

FORM 990, PART VI, SECTION A, LINE 6: MEMBERSHIP IN THE CHAPTERS MAY BE  
CLASSIFIED AS FELLOW, PROVISIONAL, ASSOCIATE, STUDENT, LIFE AND HONORARY.

FORM 990, PART VI, SECTION A, LINE 7A: EVERY FELLOW AND LIFE MEMBER SHALL  
BE ENTITLED TO VOTE IN PERSON, WHEN IN ATTENDANCE, UPON ALL QUESTIONS  
BROUGHT BEFORE REGULARLY CALLED MEETINGS OF THE CHAPTERS, AND BY MAIL  
BALLOT ON PROPOSED AMENDMENTS TO THE BY-LAWS AND UPON PROPOSED RESOLUTIONS  
OF THE MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7B: CERTAIN DECISIONS, SUCH AS THE  
APPROVAL OF BY-LAW AMENDMENTS, ARE REQUIRED TO BE VOTED ON AND APPROVED BY  
THE MEMBERSHIP. HOWEVER, MOST DECISIONS ARE MADE BY THE GOVERNING BODY AND  
DO NOT REQUIRE APPROVAL FROM THE MEMBERSHIP.

FORM 990, PART VI, SECTION B, LINE 11: THE 990 IS PRESENTED TO AND  
REVIEWED BY MANAGEMENT, THE BOARD CHAIRPERSON, THE AUDIT CHAIRPERSON, AND  
THE TREASURER 990 PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION REQUIRES SIGNED  
CONFLICT OF INTEREST STATEMENTS ANNUALLY FROM THE TSCPA BOARD OF DIRECTORS  
AND THE CHAPTER OFFICERS AND BOARD MEMBERS. THE ORGANIZATION CONVEYS AN  
AWARENESS OF THE NEED TO AVOID ALL CONFLICTS OF INTEREST AND APPEARANCES OF

Name of the organization

TENNESSEE SOCIETY OF CPA'S GROUP RETURN

**Employer identification number**  
**23-7415944**

A CONFLICT OF INTEREST. CONFLICTS OF INTEREST INCLUDE, BUT ARE NOT LIMITED TO, TRANSACTIONS BETWEEN VENDORS OR BUSINESSES AND THE ORGANIZATION'S DIRECTORS, OFFICERS, EMPLOYEES, VOLUNTEERS, BOARD MEMBERS OR FAMILIES OF ANY OF THESE PARTIES.

FORM 990, PART VI, SECTION C, LINE 19: THE TSCPA PROVIDES ITS  
ORGANIZATIONAL DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND FINANCIAL  
STATEMENTS TO THE PUBLIC UPON REQUEST.

**Tennessee Society of Certified Public Accountants**  
**Officers and Directors for Year ending March 31, 2010**

B. Bradford Floyd	President/CEO	201 Powell Place	Brentwood, TN	37027
David A. Curbo	Chair	201 Powell Place	Brentwood, TN	37027
Jack A. Bonner, Jr.	Chair-Elect	201 Powell Place	Brentwood, TN	37027
M. David Haddock, Jr.	Vice Chair	201 Powell Place	Brentwood, TN	37027
Henry A. Hoss	Secretary	201 Powell Place	Brentwood, TN	37027
Katherine G. Watts	Treasurer	201 Powell Place	Brentwood, TN	37027
R. Michael Cain	Past Chair	201 Powell Place	Brentwood, TN	37027
Nellie W. Cole	At-Large Member	201 Powell Place	Brentwood, TN	37027
James K. Myers	At-Large Member	201 Powell Place	Brentwood, TN	37027
Samuel E Letsinger	At-Large Member	201 Powell Place	Brentwood, TN	37027
Mark Steadman	Director	201 Powell Place	Brentwood, TN	37027
Charles F. Groves, III	Director	201 Powell Place	Brentwood, TN	37027
Beverly E. Saylor	Director	201 Powell Place	Brentwood, TN	37027
Karen D. Hellmund	Director	201 Powell Place	Brentwood, TN	37027
Steven H. Leib	Director	201 Powell Place	Brentwood, TN	37027
Mary E. Phillips	Director	201 Powell Place	Brentwood, TN	37027
Robert Dan Fesler	Director	201 Powell Place	Brentwood, TN	37027
Arthur L. Sparks, Jr.	Director	201 Powell Place	Brentwood, TN	37027

**Appalachian Chapter**  
**Officers and Directors for Year ending March 31, 2010**

Donna W. Jones	President	201 Powell Place	Brentwood, TN	37027
James A. Hatfield, Jr.	President-Elect	201 Powell Place	Brentwood, TN	37027
Deanna R. Griffith	Vice President	201 Powell Place	Brentwood, TN	37027
Sharon L. Bryant	Secretary/Treasurer	201 Powell Place	Brentwood, TN	37027

**Chattanooga Chapter**  
**Officers and Directors for Year ending March 31, 2010**

Thomas A. Gavin	President	201 Powell Place	Brentwood, TN	37027
Kimberly A. Lawrence	President-Elect	201 Powell Place	Brentwood, TN	37027
Stephen T. Perry	Vice President	201 Powell Place	Brentwood, TN	37027
Christian E. Bennett	Secretary	201 Powell Place	Brentwood, TN	37027
John Haddock	Treasurer	201 Powell Place	Brentwood, TN	37027
Tony D'Andrea	Director	201 Powell Place	Brentwood, TN	37027
Jerome England	Director	201 Powell Place	Brentwood, TN	37027
Pam Mantone	Director	201 Powell Place	Brentwood, TN	37027
Jeff Ross	Director	201 Powell Place	Brentwood, TN	37027
Beth Salling	Director	201 Powell Place	Brentwood, TN	37027
Karen Stakely	Director	201 Powell Place	Brentwood, TN	37027

**Elk Valley Chapter**  
**Officers and Directors for Year ending March 31, 2010**

Betty Sue Hussey	President	201 Powell Place	Brentwood, TN	37027
Matt Jernigan	President-Elect	201 Powell Place	Brentwood, TN	37027
Fayna Sargent	Vice President	201 Powell Place	Brentwood, TN	37027
Beverly Saylor	Secretary	201 Powell Place	Brentwood, TN	37027
Marilyn Peters	Treasurer	201 Powell Place	Brentwood, TN	37027

### **Knoxville Chapter**

#### **Officers and Directors for Year ending March 31, 2010**

Benjamin M. Alexander	President	201 Powell Place	Brentwood, TN	37027
Thomas E. Booker	President-Elect	201 Powell Place	Brentwood, TN	37027
Angela Sparks	Vice President - Education	201 Powell Place	Brentwood, TN	37027
Christine Bell	Vice President - Membership	201 Powell Place	Brentwood, TN	37027
Sean Brewer	Secretary	201 Powell Place	Brentwood, TN	37027
Carrie Greening	Treasurer	201 Powell Place	Brentwood, TN	37027
Laimon Godel, Jr.	Assistant Treasurer	201 Powell Place	Brentwood, TN	37027
Ed Lay	Communications Director	201 Powell Place	Brentwood, TN	37027
Shirley Harris	Director	201 Powell Place	Brentwood, TN	37027
Jackie Griswold	Director	201 Powell Place	Brentwood, TN	37027

### **Memphis Chapter**

#### **Officers and Directors for Year ending March 31, 2010**

Brian B. McCuller	President	201 Powell Place	Brentwood, TN	37027
Ginny Szalay	President-Elect	201 Powell Place	Brentwood, TN	37027
Mark McBryde	Vice President - Programs	201 Powell Place	Brentwood, TN	37027
Renee Patey	Vice President - Membership	201 Powell Place	Brentwood, TN	37027
Sondra Harris-Webb	Secretary	201 Powell Place	Brentwood, TN	37027
Michael D. Johnson	Treasurer	201 Powell Place	Brentwood, TN	37027
Carl Britton	Director	201 Powell Place	Brentwood, TN	37027
Fred Day	Director	201 Powell Place	Brentwood, TN	37027
Sadie Hall	Director	201 Powell Place	Brentwood, TN	37027
Carolyn Head	Director	201 Powell Place	Brentwood, TN	37027
Frank Horrell	Director	201 Powell Place	Brentwood, TN	37027
Shirley McCauley	Director	201 Powell Place	Brentwood, TN	37027
Gay Myers	Director	201 Powell Place	Brentwood, TN	37027
Daniel Moore	Director	201 Powell Place	Brentwood, TN	37027
Stephanie Roberts	Director	201 Powell Place	Brentwood, TN	37027
Ted Showalter	Director	201 Powell Place	Brentwood, TN	37027
Ryan Staner	Director	201 Powell Place	Brentwood, TN	37027
Ruth Warren	Director	201 Powell Place	Brentwood, TN	37027

### **Nashville Chapter**

#### **Officers and Directors for Year ending March 31, 2010**

Crystal D. Shields	President	201 Powell Place	Brentwood, TN	37027
Joseph D. Proctor	President-Elect	201 Powell Place	Brentwood, TN	37027
Susanne D. Reseland	Vice President	201 Powell Place	Brentwood, TN	37027
Briana J. Mullenax	Secretary	201 Powell Place	Brentwood, TN	37027

Royce L. Rhea	Treasurer	201 Powell Place	Brentwood, TN	37027
Rowan Leathers	Director	201 Powell Place	Brentwood, TN	37027
Larry Morton	Director	201 Powell Place	Brentwood, TN	37027
Sean Owens	Director	201 Powell Place	Brentwood, TN	37027
Marian Schmidt	Director	201 Powell Place	Brentwood, TN	37027
Steve Sledge	Director	201 Powell Place	Brentwood, TN	37027

**Upper Cumberland Chapter**  
**Officers and Directors for Year ending March 31, 2010**

Robert D. Fesler	President	201 Powell Place	Brentwood, TN	37027
Barry P. Clouse	Vice President	201 Powell Place	Brentwood, TN	37027
Leigh Gray Waggoner	Secretary	201 Powell Place	Brentwood, TN	37027
James F. Scarlett	Treasurer	201 Powell Place	Brentwood, TN	37027

**West Tennessee Chapter**  
**Officers and Directors for Year ending March 31, 2010**

Stephen M. Eldridge	President	201 Powell Place	Brentwood, TN	37027
Timothy P. Anderson	Vice President	201 Powell Place	Brentwood, TN	37027
Karen Taylor	Secretary/Treasurer	201 Powell Place	Brentwood, TN	37027

TENNESSEE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS GROUP RETURN

APPALACHIAN CHAPTER ID # 62-6040963  
Donna W. Jones, CPA  
201 Powell Place  
Brentwood, TN 37027

CHATTANOOGA CHAPTER ID # 23-7417346  
Thomas A. Gavin, CPA  
201 Powell Place  
Brentwood, TN 37027

ELK VALLEY CHAPTER ID # 62-1335511  
Betty Sue Hussey, CPA  
201 Powell Place  
Brentwood, TN 37027

KNOXVILLE CHAPTER ID # 23-7417350  
Benjamin M. Alexander, CPA  
201 Powell Place  
Brentwood, TN 37027

MEMPHIS CHAPTER ID # 23-7417349  
Brian B. McCuller, CPA  
201 Powell Place  
Brentwood, TN 37027

NASHVILLE CHAPTER ID # 23-7417348  
Crystal D. Shields, CPA  
201 Powell Place  
Brentwood, TN 37027

UPPER CUMBERLAND CHAPTER ID # 62-1077996  
Robert Dan Fesler, CPA  
201 Powell Place  
Brentwood, TN 37027

WEST TENNESSEE CHAPTER ID #23-7417347  
Stephen M. Eldridge, CPA  
201 Powell Place  
Brentwood, TN 37027