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Form **990**Department of the Treasury  
Internal Revenue Service**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 1545-0047

**2009**Open to Public  
Inspection**A For the 2009 calendar year, or tax year beginning** 07/01, 2009, and ending 06/30, 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>THE GARDEN CLUB OF AMERICA</b> Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite <b>14 EAST 60TH STREET, THIRD FLOOR</b> City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10022</b>	<b>D</b> Employer identification number <b>13-1626773</b> <b>E</b> Telephone number <b>(212) 753-8287</b>
	<b>F</b> Name and address of principal officer: <b>JOAN GEORGE</b> <b>SAME AS ADDRESS ABOVE</b>	
	<b>G</b> Gross receipts \$ <b>10,086,090.</b> <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶	
	<b>Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c) ( 3 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 <b>Website:</b> ▶ <b>WWW.GCAMERICA.ORG</b>	

**Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L Year of formation** 1923 **M State of legal domicile** DE
**Part I Summary**

<b>Activities &amp; Governance</b> 1 Briefly describe the organization's mission or most significant activities TO STIMULATE THE KNOWLEDGE AND LOVE OF GARDENING, TO SHARE THE ADVANTAGES OF ASSOCIATION THROUGH EDUCATION, AND TO RESTORE, IMPROVE, AND PROTECT THE QUALITY OF THE ENVIRONMENT. 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>22</b> 4 Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>22</b> 5 Total number of employees (Part V, line 2a) <b>5</b> <b>10</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>56,335.</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>1,375,295.</b> <b>1,591,345.</b> 9 Program service revenue (Part VIII, line 2g) <b>363,706.</b> <b>316,010.</b> 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>-414,746.</b> <b>-476,707.</b> 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>0.</b> 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>1,324,255.</b> <b>1,430,648.</b>	<b>Prior Year</b>	<b>Current Year</b>	
		<b>Expenses</b> 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>269,800.</b> <b>207,200.</b> 14 Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b> 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>634,446.</b> <b>638,966.</b> 16a Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b> b Total fundraising expenses, Part IX, column (D), line 25 <b>0.</b> 17 Other expenses (Part IX, column (A), lines 11a, 11d, 11f-24f) <b>1,281,960.</b> <b>1,229,313.</b> 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) <b>2,186,206.</b> <b>2,075,479.</b> 19 Revenue less expenses Subtract line 18 from line 12 <b>-861,951.</b> <b>-644,831.</b>		
			<b>Beginning of Year</b>	<b>End of Year</b>
<b>Net Assets or Fund Balances</b> 20 Total assets (Part X, line 16) <b>21,849,425.</b> <b>24,519,496.</b> 21 Total liabilities (Part X, line 26) <b>768,655.</b> <b>1,056,784.</b> 22 Net assets or fund balances Subtract line 21 from line 20. <b>21,080,770.</b> <b>23,462,712.</b>				

**Part II Signature Block**

<b>Sign Here</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 Signature of officer <b>Joan George, Pres.</b> Date <b>4/13/11</b> Type or print name and title <b>Joan George, President.</b>	<b>Preparer's signature</b> <b>CONDON O'MEARA MCGINTY &amp; DONNELLY L</b> Date <b>MAR 16 2011</b> Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions) <b>P00183769</b>	
	<b>Firm's name (or yours if self-employed), address, and ZIP + 4</b> <b>ONE BATTERY PARK PLAZA, NEW YORK, NY 10004-1405</b> EIN <b>13-3628255</b> Phone no <b>212-661-7777</b>	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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

Form 990 (2009)

POSTMARK DATE

MAY 19 2011

SCANNED MAY 17 2011

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**Part III** Statement of Program Service Accomplishments**1** Briefly describe the organization's mission.

SEE SCHEDULE O

**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 \$ 591,072 including grants of \$ 0 ) (Revenue \$ 147,423. )CONSERVATION, HORTICULTURAL AND SUNDRY PROGRAMS - PROJECTS FOR  
ECOLOGICAL RESTORATION, PARTNERS FOR PLANTS PROGRAM, GARDEN  
HISTORY AND DESIGN, FLOWER ARRANGING STUDY GROUP AND GCA ANNUAL  
MEETING.**4b** (Code \_\_\_\_\_) (Expenses \$ 200,509 including grants of \$ 207,200 ) (Revenue \$ 0. )SCHOLARSHIPS AND AWARDS - MORE THAN 60 SCHOLARSHIPS AND  
FELLOWSHIPS AWARDED TO STUDENTS PURSUING DEGREES IN HORTICULTURE,  
BOTANY AND OTHER ECOLOGY AND PLANT STUDIES.**4c** (Code \_\_\_\_\_) (Expenses \$ 194,872 including grants of \$ 0. ) (Revenue \$ 73,044. )GCA BULLETIN AND NEWSLETTER PUBLICATION - PUBLISHED 6 TIMES PER  
YEAR A NEWSLETTER REPORTING CLUB ACHIEVEMENTS AND ACTIVITIES AND  
GARDENING TIPS AND GENERAL INFORMATION.**4d** Other program services. (Describe in Schedule O )

(Expenses \$ 565,018. including grants of \$ 0 ) (Revenue \$ 95,543. )

**4e** Total program service expenses ► 1,551,471.

**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)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .	X	
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 . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .		X
5 <b>Sections 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? 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 . . . . .		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? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		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? If "Yes," complete Schedule D, Part IV . . . . .		X
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 . . . . .	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 . . . . .	X	
• 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 . . . . .	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional . . . . .	Yes	No
		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		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 . . . . .		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .		X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II.</i> . . . . .	<b>21</b>	X
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III.</i> . . . . .	<b>22</b> X	
<b>23</b> 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? <i>If "Yes," complete Schedule J.</i> . . . . .	<b>23</b>	X
<b>24 a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25.</i> . . . . .	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25 a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .	<b>25a</b>	X
<b>b</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? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .	<b>25b</b>	X
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II.</i> . . . . .	<b>26</b>	X
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III.</i> . . . . .	<b>27</b>	X
<b>28</b> 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) . . . . .	<b>28</b>	
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .	<b>28b</b>	X
<b>c</b> 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? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> . . . . .	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> . . . . .	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> . . . . .	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> . . . . .	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> . . . . .	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i> . . . . .	<b>34</b> X	
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> . . . . .	<b>35</b>	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> . . . . .	<b>36</b>	X
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI.</i> . . . . .	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b> X	

Form 990 (2009)

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

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

**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
<b>1a</b> Enter the number of voting members of the governing body . . . . .	<b>1a</b> 22		
<b>b</b> Enter the number of voting members that are independent . . . . .	<b>1b</b> 22		
<b>2</b> 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? . . . . .	<b>2</b>		X
<b>3</b> 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? . . .	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . .	<b>4</b>		X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .	<b>5</b>		X
<b>6</b> Does the organization have members or stockholders? . . . . .	<b>6</b>		X
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	<b>7a</b>		X
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . .	<b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following . . . . .			
<b>a</b> The governing body? . . . . .	<b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	X	
<b>9</b> 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 . . . . .	<b>9a</b>		X

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	X
<b>b</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? . . . . .	<b>10b</b>	
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11</b>	X
<b>11A</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	X
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	X
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	<b>12c</b>	X
<b>13</b> Does the organization have a written whistleblower policy? . . . . .	<b>13</b>	X
<b>14</b> Does the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	X
<b>15</b> 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? . . . . .		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	X
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
<b>16a</b> 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>16a</b>	X
<b>b</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? . . . . .	<b>16b</b>	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► NEW YORK

**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.  
☐ Own website ☐ Another's website ☒ 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 ► CAROLYN HIMMELHOCH, GCA, 14 EAST 60TH STREET, 3RD FL, NEW YORK, NY 10022  
212-753-8287

**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	Former			
JOAN GEORGE PRESIDENT	50.00	X		X				0.	0.	0.
MARIAN HILL FIRST VICE PRESIDENT	50.00	X		X				0.	0.	0.
ANGEL MORRIS VICE PRESIDENT	30.00	X		X				0.	0.	0.
SALLY SOLMSSEN VICE PRESIDENT	30.00	X		X				0.	0.	0.
LESLIE PURPLE VICE PRESIDENT	30.00	X		X				0.	0.	0.
MARTY MOORE VICE PRESIDENT	30.00	X		X				0.	0.	0.
ELIZABETH MARTIN VICE PRESIDENT	30.00	X		X				0.	0.	0.
NANCY BONE VICE PRESIDENT	30.00	X		X				0.	0.	0.
NAN KING TREASURER	40.00	X		X				0.	0.	0.
CORBIN HARWOOD RECORDING SECRETARY	30.00	X		X				0.	0.	0.
KATIE STEWART CORRESPONDING SECRETARY	30.00	X		X				0.	0.	0.
DEDE PETRI DIRECTOR ON EXEC. COMMITTEE	30.00	X						0.	0.	0.
MARGOT PADDOCK DIRECTOR	10.00	X						0.	0.	0.
CHRIS LARSON DIRECTOR	10.00	X						0.	0.	0.
MARILYN GREGG DIRECTOR	10.00	X						0.	0.	0.
CAROL STODDARD DIRECTOR	10.00	X						0.	0.	0.



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

(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	Former			
BARBARA RION DIRECTOR	10.00	X						0.	0.	0.
KATHY METZ DIRECTOR	10.00	X						0.	0.	0.
ANN PRICE DAVIS DIRECTOR	10.00	X						0.	0.	0.
MARGARET W. HALL DIRECTOR	10.00	X						0.	0.	0.
KATIE HEINS DIRECTOR	10.00	X						0.	0.	0.
DIANA BARROW DIRECTOR	10.00	X						0.	0.	0.
<b>1b Total</b>								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**

**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

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		X

**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

**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

(A) Name and business address	(B) Description of services	(C) Compensation
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**

13-1626773

			(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>	1a	Federated campaigns . . . . .	1a			
	b	Membership dues . . . . .	1b	871,640.		
	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	719,705.		
	g	Noncash contributions included in lines 1a-1f \$ . . . . .		8,087.		
	h	<b>Total.</b> Add lines 1a-1f . . . . .		1,591,345		
<b>Program Service Revenue</b>			<b>Business Code</b>			
	2a	FASG WORKSHOP . . . . .		97,198	97,198.	
	b	BULLETIN & PUBLICATIONS . . . . .		111,502.	111,502	
	c	FEES . . . . .		50,975	50,975	
	d	ADVERTISING INCOME . . . . .	541800	56,335	56,335.	
	e					
	f	All other program service revenue . . . . .				
	g	<b>Total.</b> Add lines 2a-2f . . . . .		316,010.		
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		534,272		534,272.
	4	Income from investment of tax-exempt bond proceeds . . . . .		0		
	5	Royalties . . . . .		0		
			(i) Real	(ii) Personal		
	6a	Gross Rents . . . . .				
	b	Less rental expenses . . . . .				
	c	Rental income or (loss) . . . . .				
	d	Net rental income or (loss) . . . . .		0.		
			(i) Securities	(ii) Other		
	7a	Gross amount from sales of assets other than inventory . . . . .		7,644,463.		
	b	Less. cost or other basis and sales expenses . . . . .		8,655,442		
	c	Gain or (loss) . . . . .		-1,010,979		
	d	Net gain or (loss) . . . . .		-1,010,979		-1,010,979
	8a	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 . . . . .		0		
	9a	Gross income from gaming activities See Part IV, line 19 . . . . .	a			
	b	Less direct expenses . . . . .	b			
	c	Net income or (loss) from gaming activities . . . . .		0		
	10a	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 . . . . .		0.			
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11a						
b						
c						
d	All other revenue . . . . .					
e	<b>Total.</b> Add lines 11a-11d . . . . .		0			
12	<b>Total Revenue.</b> See instructions . . . . .		1,430,648.	259,675.	56,335	-476,707

**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 . . .	0.			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	207,200.	207,200.		
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	0.			
4	Benefits paid to or for members . . . . .	0.			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	0.			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7	Other salaries and wages . . . . .	471,699.	283,538.	180,189.	7,972.
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	22,656.	13,618.	8,655.	383.
9	Other employee benefits . . . . .	107,169.	64,419.	40,939.	1,811.
10	Payroll taxes . . . . .	37,442.	22,507.	14,302.	633.
11	Fees for services (non-employees):				
a	Management . . . . .	0.			
b	Legal . . . . .	5,315.		5,315.	
c	Accounting . . . . .	19,875.		19,875.	
d	Lobbying . . . . .	0.			
e	Professional fundraising services See Part IV, line 17	0.			
f	Investment management fees . . . . .	38,402.		38,402.	
g	Other . . . . .	39,483.		39,483.	
12	Advertising and promotion . . . . .	0.			
13	Office expenses . . . . .	131,456.	98,296.	32,525.	635.
14	Information technology . . . . .	0.			
15	Royalties . . . . .	0.			
16	Occupancy . . . . .	382,239.	290,349.	90,017.	1,873.
17	Travel . . . . .	0.			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19	Conferences, conventions, and meetings . . . .	114,769.	110,595.	4,174.	
20	Interest . . . . .	0.			
21	Payments to affiliates . . . . .	0.			
22	Depreciation, depletion, and amortization . . .	8,255.	6,271.	1,944.	40.
23	Insurance . . . . .	60,892.	40,189.	20,703.	
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	BULLETIN & NEWLETTER				
b	PUBLICATION	167,335.	167,335.		
c	SPECIAL PROJECT EXPENSES	106,311.	105,561.	750.	
d	FLOWER ARRANGING STUDY GROUP	112,152.	112,152.		
e	MISCELLANEOUS	42,829.	29,441.	9,127.	4,261.
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	2,075,479.	1,551,471.	506,400.	17,608.
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
<b>Assets</b>	1 Cash - non-interest-bearing	243,482.	1	225,074.
	2 Savings and temporary cash investments	1,605,730.	2	1,787,105.
	3 Pledges and grants receivable, net	104,789.	3	68,907.
	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	
	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	148,069.	8	94,714.
	9 Prepaid expenses and deferred charges	40,547.	9	50,496.
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	618,656.		
	b Less: accumulated depreciation	563,565.	10c	55,091.
	11 Investments - publicly traded securities	17,765,828.	11	20,397,788.
	12 Investments - other securities. See Part IV, line 11	1,128,876.	12	1,077,173.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	767,305.	15	763,148.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	21,849,425.	16	24,519,496.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	63,387.	17	419,049.
	18 Grants payable	300,000.	18	300,000.
	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	405,268.	25	337,735.
	26 <b>Total liabilities.</b> Add lines 17 through 25	768,655.	26	1,056,784.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	8,995,185.	27	10,801,762.
	28 Temporarily restricted net assets	3,250,369.	28	3,817,159.
	29 Permanently restricted net assets	8,835,216.	29	8,843,791.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b>	21,080,770.	33	23,462,712.
34 <b>Total liabilities and net assets/fund balances</b>	21,849,425.	34	24,519,496.	

Form 990 (2009)

**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
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2009)

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

**Open to Public  
Inspection**

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(ii) A family member of a person described in (i) above? \_\_\_\_\_

(iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

h Provide the following information about the supported organization(s)

[illegible]

**For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2009

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .	1,096,042.	1,308,712	1,754,523	1,375,295	1,591,345.	7,125,917.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4</b> <b>Total.</b> Add lines 1 through 3. . . . .	1,096,042	1,308,712.	1,754,523.	1,375,295.	1,591,345.	7,125,917.
<b>5</b> 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). . . . .						356,556.
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4 . . . . .						6,769,361

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .	1,096,042.	1,308,712	1,754,523.	1,375,295.	1,591,345.	7,125,917.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	762,614	1,283,054	1,507,260	959,059.	534,272.	5,046,259.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11</b> <b>Total support.</b> Add lines 7 through 10 . . . . .						12,172,176
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	1,326,942
<b>13</b> <b>First five years.</b> 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 <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	55.61%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	56.73%
<b>16a</b> <b>33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b</b> <b>33 1/3% support test - 2008.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a</b> <b>10%-facts-and-circumstances test - 2009.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . . .		<input type="checkbox"/>
<b>b</b> <b>10%-facts-and-circumstances test - 2008.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**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 year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12) . . . . .						
<b>14 First five years.</b> 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. . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

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

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%
<b>19a 33 1/3% support tests - 2009.</b> 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 ► <input type="checkbox"/>		
<b>b 33 1/3% support tests - 2008.</b> If the organization did not check a box on line 14 or line 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 ► <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		



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**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions.

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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

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

**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

	Held at the End of the Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

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? . . . . . ☐ Yes ☐ 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 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ 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 the 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
c Beginning balance . . . . .	1c
d Additions during the year . . . . .	1d
e Distributions during the year . . . . .	1e
f Ending balance . . . . .	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 organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .	19,810,889.	24,928,483.			
b Contributions . . . . .	671,043	443,415.			
c Net investment earnings, gains, and losses . . . . .	2,320,934	-5,073,911.			
d Grants or scholarships . . . . .	200,509	212,939.			
e Other expenditures for facilities and programs . . . . .	232,996	273,067			
f Administrative expenses . . . . .	2,799	1,092			
g End of year balance . . . . .	22,366,562	19,810,889.			

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

- a Board designated or quasi-endowment ► 43.3934 %  
 b Permanent endowment ► 39.5402 %  
 c Term endowment ► 17.0664 %

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)		X
3a(ii)		X
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 . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .		392,019	388,842	3,177.
d Equipment . . . . .		226,637	174,723	51,914.
e Other . . . . .				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c) . . . . .				55,091.

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>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 ) ▶		

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

(a) Description	(b) Book value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 ) ▶	

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

1. (a) Description of liability	(b) Amount
Federal income taxes	
DEFERRED RENT	206,038.
LIABILITY UNDER CHARITABLE	131,697.
REMAINDER UNITRUST	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶	337,735.

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	1,430,648.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,075,479.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-644,831.
4	Net unrealized gains (losses) on investments	4	2,992,499.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	34,274.
9	Total adjustments (net). Add lines 4 through 8	9	3,026,773.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	2,381,942.

**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	4,457,421.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	2,992,499.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	34,274.
e	Add lines 2a through 2d	2e	3,026,773.
3	Subtract line 2e from line 1	3	1,430,648.
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	1,430,648.

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

1	Total expenses and losses per audited financial statements	1	2,075,479.
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	2,075,479.
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	2,075,479.

**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.

SEE PAGE 5

**Part XIV** Supplemental Information (continued)

## ENDOWMENT FUNDS

## PART V - LINE 4

THE BOARD-DESIGNATED FUND CONSISTS OF INDIVIDUAL FUNDS AVAILABLE FOR A VARIETY OF MISSION RELATED PURPOSES AT THE DISCRETION OF THE BOARD OF DIRECTORS.

TEMPORARILY RESTRICTED, WHICH REPRESENT ASSETS RESTRICTED BY THE DONOR FOR SPECIFIC TIME PERIOD OR A DESIGNATED PURPOSE.

PERMANENTLY RESTRICTED, WHICH REPRESENT ASSETS THAT HAVE BEEN RESTRICTED BY THE DONOR TO BE RETAINED BY GCA IN PERPETUITY. IN ADDITION, DONORS CAN LIMIT GCA TO USE ALL OR PART OF THE INCOME EARNED ON THE RELATED INVESTMENTS FOR GENERAL OR SPECIFIC PURPOSES.

~~LIABILITY FOR UNCERTAIN TAX POSITIONS~~

## PART X - LINE 2

AS OF JUNE 30, 2010, NO AMOUNTS HAVE BEEN RECOGNIZED FOR ANY UNCERTAIN INCOME TAX POSITIONS. GCA'S TAX RETURNS FOR THE FISCAL YEAR 2007 AND FORWARD ARE SUBJECT TO THE USUAL REVIEW BY THE APPROPRIATE TAXING AUTHORITIES.

**Part XIV** Supplemental Information (continued)

## RECONCILIATION OF CHANGE IN NET ASSETS

PART XI - LINE 8

CHANGE IN VALUE OF INTEREST IN CHARITABLE REMAINDER UNITRUST: 34,274.

## RECONCILIATION OF REVENUE

PART XII - LINE 2D

CHANGE IN VALUE OF INTEREST IN CHARITABLE REMAINDER UNITRUST: 34,274.

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.**  
**► Attach to Form 990.**

Name of the organization

Name of the organization  
THE GARDEN CLUB OF AMERICA

**Employer Identification number**  
13-1626773

<b>Part I</b>	<b>General Information on Grants and Assistance</b>
---------------	---

- |   | Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
|---|---|---|
| 1 | Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| 2 | Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States  |   |

Part II	Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to

Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

[illegible]

- |   |  |       |   |
|---|--|-------|---|
| 2 | Enter total number of section 501(c)(3) and government organizations | ..... | ▲ |
| 3 | Enter total number of other organizations                            | ..... | ▲ |

**For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule I (Form 990) 2009



**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS	53	207,200			

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

## GRANTS AND OTHER ASSISTANCE

## PART I - LINE 2

ORGANIZATIONS: MUST SIGN A CONTRACT WHEN ACCEPTING A GCA GRANT. INCLUDED

IN THE CONTRACT ARE THE TERMS OF THE GRANT.

INDIVIDUALS: A SCHOLAR MUST SIGN A CONTRACT WHEN ACCEPTING A GCA

SCHOLARSHIP. INCLUDED IN THE CONTRACT IS A CLAUSE TO THE EFFECT THAT IF

THE SCHOLAR DOES NOT COMPLETE THE FUNDED PROGRAM OR ACADEMIC PERIOD, THE

SCHOLARSHIP MONEY MUST BE RETURNED TO GCA. THE SCHOLAR IS REQUIRED TO

SUBMIT A WRITTEN REPORT ON THEIR WORK TO GCA.

**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

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

ATTACHMENT 1

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

PART III - LINE 1

THE PURPOSE OF THE GARDEN CLUB OF AMERICA IS TO STIMULATE THE KNOWLEDGE  
AND LOVE OF GARDENING, TO SHARE THE ADVANTAGES OF ASSOCIATION BY MEANS OF  
EDUCATIONAL MEETINGS, CONFERENCES, CORRESPONDENCE, AND PUBLICATIONS, AND  
TO RESTORE, IMPROVE, AND PROTECT THE QUALITY OF THE ENVIRONMENT THROUGH  
EDUCATIONAL PROGRAMS AND ACTIONS IN THE FIELDS OF CONSERVATION AND CIVIC  
IMPROVEMENT.

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

PART III - LINE 4D

~~EDUCATIONAL PUBLICATIONS - CURRENTLY EDUCATIONAL PUBLICATIONS COVERS THE~~  
FLOWER SHOW AND JUDGING GUIDE AND FS&J MANUAL, BASIC PROPAGATION HANDBOOK  
AND THE GCA INFORMATION PACKETS FOR NEW MEMBERS. IT ALSO INCLUDES  
PRINTING OF VARIOUS BROCHURES AND THE COST OF FULFILLING BOOK ORDERS FOR  
THE FINE ART OF FLOWER ARRANGING, PLANTS THAT MERIT ATTENTION VOL. I &  
II, AND GARDENS PRIVATE & PERSONAL.

COMMUNITY SERVICES - COMPRISED MAINLY OF FOUNDERS FUND AWARD EXPENSES.  
THESE ARE GIVEN ON AN ANNUAL BASIS TO SELECTED GCA CLUBS WHO SUBMIT PLANS  
FOR A COMMUNITY SERVICE PROJECT, FOR EXAMPLE, A GARDEN INSTALLED AT A  
LOCAL HOSPITAL. ALSO INCLUDED IS THE ROSENGARTEN FUND WHICH CONTRIBUTES  
ANNUALLY TO SCENIC AMERICA, AN ORGANIZATION DEDICATED TO ERADICATING  
ROADSIDE BILLBOARDS.

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

ATTACHMENT 1 (CONT'D)

MEDALS AND AWARDS - GCA HAS 27 DIFFERENT BRONZE MEDALS THAT IT AWARDS ON A YEARLY BASIS TO PEOPLE WHO HAVE BEEN NOMINATED TO RECEIVE THEM BASED ON THEIR ACHIEVEMENTS IN PARTICULAR AREAS OF FLOWER ARRANGING AND HORTICULTURE. THERE ARE ALSO PAPER CERTIFICATES THAT ARE AWARDED ON THE SAME BASIS.

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

PART VI, SECTION B. - QUESTION 11A

THE FORM 990 IS PRESENTED TO THE FINANCE COMMITTEE FOR REVIEW. FOLLOWING THE REVIEW OF THE FINANCE COMMITTEE, THE FORM 990 IS MADE AVAILABLE TO THE ENTIRE BOARD PRIOR TO FILING.

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

~~PART VI, SECTION B. - QUESTION 12C~~

THE CONFLICT OF INTEREST POLICY IS DISTRIBUTED FOR SIGNATURE ON AN ANNUAL BASIS TO DIRECTORS, EXECUTIVE COMMITTEE, FINANCE COMMITTEE, NATIONAL CHAIRMEN AND STAFF. THE FORMS ARE KEPT ON FILE AT HEADQUARTERS.

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

PART VI, SECTION C. - QUESTION 19

THE ORGANIZATION DOES NOT MAKE IT GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE GENERAL PUBLIC.

**Department of the Treasury**  
**Internal Revenue Service**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36 or 37.  
▶ Attach to Form 990.  
▶ See separate instructions.

Name of the organization

THE GARDEN CLUB OF AMERICA

**Employer Identification number**  
13-1626773

**Part I** Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

[illegible]

**Part II** Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year)

[illegible]

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2009



**Part V** Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>c</b> Gift, grant, or capital contribution from other organization(s) . . . . .	<input checked="" type="checkbox"/>	
<b>d</b> Loans or loan guarantees to or for other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>e</b> Loans or loan guarantees by other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>f</b> Sale of assets to other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>g</b> Purchase of assets from other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>h</b> Exchange of assets . . . . .		<input checked="" type="checkbox"/>
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets . . . . .		<input checked="" type="checkbox"/>
<b>n</b> Sharing of paid employees . . . . .		<input checked="" type="checkbox"/>
<b>o</b> Reimbursement paid to other organization for expenses . . . . .		<input checked="" type="checkbox"/>
<b>p</b> Reimbursement paid by other organization for expenses . . . . .		<input checked="" type="checkbox"/>
<b>q</b> Other transfer of cash or property to other organization(s) . . . . .		<input checked="" type="checkbox"/>
<b>r</b> Other transfer of cash or property from other organization(s) . . . . .		<input checked="" type="checkbox"/>

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type (a-f)	(c) Amount involved
(1) CASEY TREES ENDOWMENT FUND		C	4,000.
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2009



• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. . . . . ☐

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed)

<b>Type or print</b>  File by the extended due date for filing your return See instructions	Name of exempt organization	Employer identification number
	THE GARDEN CLUB OF AMERICA	13-1626773
	Number, street, and room or suite no. If a P O box, see instructions	
	14 EAST 60TH STREET, THIRD FLOOR	
City, town or post office, state, and ZIP code For a foreign address, see instructions		
NEW YORK, NY 10022		

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . .

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

• The books are in the care of ► CAROLYN HIMMELHOCH, GCA,  
Telephone No ► 212 753-8287 FAX No ► 212 753-0134

• 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 is for

4 I request an additional 3-month extension of time until 05/15, 2011.

5 For calendar year , or other tax year beginning 07/01, 2009, and ending 06/30, 2010

6 If the tax year entered in line 5 is for less than 12 months, check reason. ☐ Initial return ☐ Final return  
☐ Change in accounting period

7 State in detail why you need the extension ALL THE INFORMATION NECESSARY TO COMPLETE THE RETURN IS NOT AND WILL NOT BE AVAILABLE BY THE DUE DATE. THEREFORE WE RESPECTFULLY REQUEST ADDITIONAL TIME TO COMPLETE THE RETURN.

<b>8a</b> 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	<b>8a</b> \$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b> \$
<b>c</b> <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	<b>8c</b> \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► CONDON O'MEARA MCGINTY & DONNELLY L  
ONE BATTERY PARK PLAZA  
NEW YORK, NY 10004-1405

Title ►

Date ► FEB 14 2011

Form 8868 (Rev-1-2011)



**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

▶ **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 ☒ **X**
  - 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*.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>THE GARDEN CLUB OF AMERICA</b>	Employer identification number <b>13-1626773</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>14 EAST 60TH STREET, THIRD FLOOR</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>NEW YORK, NY 10022</b>	

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

<input checked="" 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 (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input 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 ▶ **CAROL HIMMELHOCH**

Telephone No ▶ **212 753-8287**

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 **02/15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶ ☐ calendar year \_\_\_\_\_ or  
 ▶ ☒ tax year beginning **07/01, 2009**, and ending **06/30, 2010**

**2** If this tax year is for less than 12 months, check reason. ☐ Initial return ☐ Final return ☐ Change in accounting period

<b>3a</b> 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.	<b>3a</b>	\$
<b>b</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.	<b>3b</b>	\$
<b>c</b> <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.	<b>3c</b>	\$

**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.

Form **8868** (Rev. 4-2009)