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MARLBOROEDU 07/21/2010 11 32 AM

CHANGE IN ACCOUNTING PERIOD

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

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

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 07/01/09 , and ending 06/30/10

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

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

C Name of organization
MARLBOROUGH EDUCATORS ASSOCIATION
C/O STEVE BELAUSKAS

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

City or town, state or country, and ZIP + 4
BERLIN MA 01503

D Employer identification number
23-7174581

E Telephone number
978-838-2840

F Group Exemption Number ▶

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ N/A

J Tax-exempt status (check only one) — ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 295,949

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

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	688
	2	Program service revenue including government fees and contracts		2	9,155
	3	Membership dues and assessments See Statement		3	285,576
	4	Investment income		4	530
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶ _____)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	295,949
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	291,309
	14	Occupancy, rent, utilities, and maintenance		14	1,050
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ See Statement)		16	3,073
	17	**Total expenses.** Add lines 10 through 16 ▶		17	295,432
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	517
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	63,220
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	63,737

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Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	63,220	22	63,737
23 Land and buildings		23	
24 Other assets (describe ▶ _____)		24	
25 **Total assets**	63,220	25	63,737
26 **Total liabilities** (describe ▶ _____)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21)	63,220	27	63,737

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2009)

DAA

SCANNED SEP 23 2010

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

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

What is the organization's primary exempt purpose?

MAINTAINING AND IMPROVING THE QUALITY OF EDUCATION

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 MAINTAINING AND IMPROVING THE QUALITY OF EDUCATION

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a 294,532

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 294,532

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address		(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
STEVE BELAUSKAS	Berlin	TREASURER			
148 Allen Road	MA 01503	5.00	2,000	0	0
SUE KARB	Framingham	PRESIDENT			
15 Sun Valley Drive	MA 01701	5.00	4,000	0	0
BETTY NAUMES	MARLBOROUGH	VP			
34 Goodnow Lane	MA 01752	5.00	1,500	0	0
JOANNE MAHONEY	MARLBOROUGH	CORR SECRETA			
34 Princess Road	MA 01752	5.00	850	0	0
JENN COLLINS	MARLBOROUGH	REC SECRETAR			
196 Raymond Road	MA 01752	5.00	850	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ None

42a The organization's books are in care of ▶ Steven Belauskas Telephone no. ▶ 978-838-2840

Located at ▶ 148 Allen Road Berlin, MA ZIP + 4 ▶ 01503

			Yes	No
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)? 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.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-chantable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

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

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ▶ _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Steven A Belauskas 7/22/10

Signature of officer Date

STEVE BELAUSKAS TREASURER

Type or print name and title

Paid Preparer's Use Only

Preparer's signature EWClark Date 07/19/10 Check if self-employed ▶ ☐ Preparer's Identifying Number (See instr) P00286887

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Elbert Clark & Associates, Inc.
576 Boston Post Road East
Marlborough, MA 01752

EIN ▶ 04-3422573

Phone no ▶ 508-485-4290

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MTA	$ 187,295
NEA	66,483
MEA	31,798
Total	$ 285,576

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	$
OFFICE EXPENSE & SUPPLIES	556
PRINTING	282
ANNUAL REPORT	15
	537
	1,683
Total	$ 3,073

Forms 990 / 990-EZ Return Summary

For calendar year 2009, or tax year beginning 07/01/09 , and ending 06/30/10

MARLBOROUGH EDUCATORS ASSOCIATION 23-7174581
C/O STEVE BELAUSKAS

Net Asset / Fund Balance at Beginning of Year			63,220
Revenue			
Contributions	688		
Program service revenue	294,731		
Investment income	530		
Capital gain / loss			
Special events:			
Gross revenue			
Direct expenses			
Net income			
Other income			
Total revenue		295,949	
Expenses			
Program services			
Management and general			
Fundraising			
Total expenses		295,432	
Excess / (deficit)			517
Other changes			
Net Asset / Fund Balance at End of Year			63,737

Reconciliation of Revenue		**Reconciliation of Expenses**	
Total revenue per financial statements		Total expenses per financial statements	
Less:		Less:	
Unrealized gains		Donated services	
Donated services		Prior year adjustments	
Recoveries		Losses	
Other		Other	
Plus:		Plus	
Investment expenses		Investment expenses	
Other		Other	
Total revenue per return		**Total expenses per return**	

Balance Sheet

	Beginning	Ending	Differences
Assets	63,220	63,737	
Liabilities			
Net assets	63,220	63,737	517

Miscellaneous Information

Amended return	
Return / extended due date	11/15/10
Failure to file penalty	

Massachusetts Teachers Association

TO: Local Association Presidents and Treasurers

FROM: Kathleen A. Conway, CPA, CPCU

DATED: June 3, 2010

RE: FILE YOUR 990 TAXES - RETAIN YOUR TAX EXEMPT STATUS

In previous years, I wrote to inform and later remind you of a new IRS 990 series filing requirement for all local associations. Recently, the IRS began also writing to remind you that your 990 filing may be due and that failure to file the return for three consecutive years will result in your local losing its tax exempt status. Naturally, these IRS notices have generated numerous inquiries in our MTA offices.

Your action is needed immediately. If you have not filed a 990, 990-EZ, or new 990-N (e-postcard), you must do so immediately to avoid losing your tax exempt status. All organizations must file one of these forms. Larger organizations probably already file a full 990 or 990-EZ form, but smaller organizations are now required to annually file a 990-N or e-postcard. Please use the following link to the IRS website for extensive information on this filing requirement, including frequently asked questions:

http://www.irs.gov/charities/article/0,,id=217087,00.html.

When the Returns are Due

The returns are due by the 15th day of the fifth month after the close of an organization's tax year. For example, if an organization's tax year closes on June 30, its return is due by the following November 15.

Consequences of Not Filing

An organization that does not file its required, annual information form for three consecutive years **AUTOMATICALLY** loses its tax-exempt status. That means it must file Form 1120, U.S. Corporation Income Tax return or a Form 1041, U.S. Income Tax Return for Estates and Trusts, and may need to pay income taxes.