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Short Form Return of Organization Exempt From Income Tax

2009

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 07-01, 2009, and ending 06-30, 2010

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Name of organization: Guitars in the Classroom. D Employer identification number: 71-1013691. E Telephone number. 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).

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

I Website: http://www.guitarsintheclassroom.org/

J Tax-exempt status (check only one): 501(c)(3), 4947(a)(1), 527.

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ. \$125,176

Table with 3 columns: Description, Amount, and Total. Rows include Revenue (1-9), Expenses (10-17), and Assets (18-21). Total revenue: 123,098. Total expenses: 188,346. Net assets at end of year: 155,927.

SCANNED JUN 30 2011

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.

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Cash, Land and buildings, Other assets, Total assets, Total liabilities, Net assets or fund balances.

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		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
b	Did the organization file Form 1120-POL for this year?		X
38 a	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?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities		
40 a	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		X
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		X
41	List the states with which a copy of this return is filed ▶ CA		
42 a	The organization's books are in care of ▶ Debi Cavataio Telephone no ▶ 858-452-6123 Located at ▶ 1911 Shady Acre Circle Encinitas, CA ZIP + 4 ▶ 92024		
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)?		X
	If "Yes," enter the name of the foreign country ▶ _____		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
	If "Yes," enter the name of the foreign country ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
	43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		X

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

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office?
47 Did the organization engage in lobbying activities?
48 Is the organization a school as described in section 170(b)(1)(A)(ii)?
49 a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization a section 527 organization?

Table with 5 columns: (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. Row 1 contains 'NONE'.

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

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000, (b) Type of service, (c) Compensation. Row 1 contains 'NONE'.

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

Sign Here: 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: Jessica Baron, Date: 5/14/11, Type or print name and title: Jessica Baron, Executive Director

Paid Preparer's Use Only: Preparer's signature: Dion Gouws, Date: 03-17-2011, Check if self-employed: [X], Preparer's Identifying No.: (See inst), Firm's name (or yours if self-employed), address, and ZIP + 4: Dr Dion Gouws CPA, 7825 Fay Ave STE 200, La Jolla, CA 92037, EIN: [], Phone no: 858-752-1726

May the IRS discuss this return with the preparer shown above? See instructions. [] Yes [X] No

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2009; 15 Public support percentage from 2008 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2009; b 33 1/3% support test - 2008; 17a 10%-facts-and-circumstances test - 2009; b 10%-facts-and-circumstances test - 2008; 18 Private foundation.

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
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")			407,098	110,645	111,606	629,349
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under sec 513					12,012	12,012
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5			407,098	110,645	123,618	641,361
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						641,361

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6			407,098	110,645	123,618	641,361
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			65			65
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b			65			65
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)				2,803	1,558	4,361
13 Total support. (Add lines 9, 10c, 11, and 12)						645,787

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	0.00	%
16 Public support percentage from 2008 Schedule A, Part III, line 15.	16		%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0.00	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18		%

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

b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or 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

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

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

2009 Attachment Sequence No 67

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Guitars in the Classroom, FORM 990 - 1, 71-1013691

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

Table with 2 columns: Line number and Description. Lines 1-5: Maximum amount, Total cost of section 179 property, Threshold cost, Reduction in limitation, Dollar limitation.

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Lines 6-13: Listed property, Total elected cost, Tentative deduction, Carryover of disallowed deduction, Business income limitation, Section 179 expense deduction, Carryover of disallowed deduction to 2010.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

Table with 2 columns: Line number and Description. Lines 14-16: Special depreciation allowance, Property subject to section 168(f)(1) election, Other depreciation (including ACRS).

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

Table with 2 columns: Line number and Description. Lines 17-18: MACRS deductions for assets placed in service in tax years beginning before 2009, If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i: 3-year property, 5-year property, 7-year property, 10-year property, 15-year property, 20-year property, 25-year property, Residential rental property, Nonresidential real property.

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-c: Class life 12-year, 40-year.

Part IV Summary (see instructions)

Table with 2 columns: Line number and Description. Lines 21-23: Listed property, Total, For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If "Yes," is the evidence written?			Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use											
STM 50		%					51,937				
		%									
		%									
27 Property used 50% or less in a qualified business use											
		%				S/L-					
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1								28	51,937		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29			

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6						
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f) See the instructions for where to report					44

Federal Supporting Statements**2009**

Name(s) as shown on return

FEIN

Form 990EZ, Part I, Line 16
Other Expenses Schedule 2

Description	Amount
Bank Charges	39
Insurance	2,042
Dues and Subs	145
Hardware Maintenance	448
Software Maintenance	452
Telephone	322
Instrument Accessories	61
Travel Development	5,394
Travel Programs	2,137
Depreciation	51,736
Licenses	0
Instructional Materials	315
Meals and Entertainment	48
Event Fees	3,621
Sales Tax	183
Marketing	2,250
Brochures	210
Postage and Shipping	1,456
Total	<u>70,859</u>

Form 990EZ, Part II, Line 24
Other Assets Schedule 3

Description	Beginning of Year	End of Year
Receivables	<u>53,632</u>	<u>29,841</u>
Total	<u>53,632</u>	<u>29,841</u>

Federal Supporting Statements

2009

Name(s) as shown on return

FEIN

**Form 990EZ, Part II, Line 26
Other Liabilities Schedule 3**

Description	Beginning of Year	End of Year
Accounts Payable	<u>5,500</u>	<u>9,779</u>
Total	<u><u>5,500</u></u>	<u><u>9,779</u></u>

Federal Supporting Statements

2009

PG01

Your Social Security Number

71-1013691

FORM 4562 - LINE 26

STM 50

Name(s) as shown on return

Guitars in the Classroom

DESC	DATE	QBUS	COST	DEPR BASIS	RP	METHOD	DEDUCTION	179 DED
Capos	2007-07-01	100	1,144	1,144	5	S/L HY	229	
Cases	2007-07-01	100	1,548	1,548	5	S/L HY	310	
Guitars	2007-07-01	100	193,838	193,838	5	S/L HY	38,768	
Guitars	2007-07-01	100	14,359	14,359	5	S/L HY	2,872	
Instruction Books	2007-07-01	100	1,328	1,328	5	S/L HY	266	
Straps	2007-07-01	100	11,555	11,555	5	S/L HY	2,311	
Strings	2007-07-01	100	4,620	4,620	5	S/L HY	924	
Recording Equipment	2008-10-05	100	432	432	5	S/L HY	86	
Tuners	2008-12-11	100	2,749	2,749	5	S/L HY	550	
Bags	2008-09-19	100	500	500	5	S/L HY	100	
Strings	2008-12-11	100	1,200	1,200	5	S/L HY	240	
Capos	2008-11-17	100	1,296	1,296	5	S/L HY	259	
Capos	2008-10-10	100	846	846	5	S/L HY	169	
Guitars	2008-07-14	100	19,173	19,173	5	S/L HY	3,835	
Guitars	2008-10-19	100	1,800	1,800	5	S/L HY	360	
Guitars	2008-10-23	100	1,285	1,285	5	S/L HY	257	
Guitars	2009-01-27	100	1,953	1,953	5	S/L HY	391	
Instruction Books	2009-06-10	100	52	52	5	S/L HY	10	
TOTAL							<u><u>51,937</u></u>	