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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** JUL 01, 2009, and ending JUN 30, 2010**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

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

**C Name of organization, number and street, city, town, state, and ZIP code**

MONTANA RURAL EDUCATION ASSOCIATION

PO BOX 1612

HELENA MT 59624-1612

**D Employer identification number**

81-0468050

**E Telephone number**

406-443-2629

**F Group Exemption**

Number ▶ 0000

• **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

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

**J Tax-exempt status** (check only one) ☒ 501(c)(4) (insert no.) 4947(a)(1) or 527

**K Check** ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

A 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. ▶ \$ 220,631.

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

|            |                                                                                         |                                                                                                                                                  |          |          |
|------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| Revenue    | 1                                                                                       | Contributions, gifts, grants, and similar amounts received                                                                                       | 1        |          |
|            | 2                                                                                       | Program service revenue including government fees and contracts                                                                                  | 2        | 22,314.  |
|            | 3                                                                                       | Membership dues and assessments                                                                                                                  | 3        | 150,356. |
|            | 4                                                                                       | Investment income                                                                                                                                | 4        |          |
|            | 5a                                                                                      | Gross amount from sale of assets other than inventory                                                                                            | 5a       |          |
|            | 5b                                                                                      | Less: cost or other basis and sales expenses                                                                                                     | 5b       |          |
|            | 5c                                                                                      | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                          | 5c       |          |
|            | 6                                                                                       | Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>        |          |          |
|            | 6a                                                                                      | Gross revenue (not including \$ of contributions reported on line 1)                                                                             | 6a       | 4,628.   |
|            | 6b                                                                                      | Less: direct expenses other than fundraising expenses                                                                                            | 6b       |          |
| 6c         | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | 6c                                                                                                                                               | 4,628.   |          |
| 7a         | Gross sales of inventory, less returns and allowances                                   | 7a                                                                                                                                               |          |          |
| 7b         | Less: cost of goods sold                                                                | 7b                                                                                                                                               |          |          |
| 7c         | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)          | 7c                                                                                                                                               |          |          |
| 8          | Other revenue (describe ▶ ENDORSEMENTS)                                                 | 8                                                                                                                                                | 43,333.  |          |
| 9          | Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                                   | 9                                                                                                                                                | 220,631. |          |
| 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       | 54,960.  |
|            | 13                                                                                      | Professional fees and other payments to independent contractors                                                                                  | 13       | 6,488.   |
|            | 14                                                                                      | Occupancy, rent, utilities, and maintenance                                                                                                      | 14       | 9,944.   |
|            | 15                                                                                      | Printing, publications, postage, and shipping                                                                                                    | 15       | 11,836.  |
|            | 16                                                                                      | Other expenses (describe ▶ SEE STMT)                                                                                                             | 16       | 94,360.  |
|            | 17                                                                                      | Total expenses. Add lines 10 through 16                                                                                                          | 17       | 177,588. |
| Net Assets | 18                                                                                      | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                  | 18       | 43,043.  |
|            | 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       | 46,987.  |
|            | 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       | 90,030.  |

**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                                              | 46,987.               | 22 46,603.      |
| 23 Land and buildings                                                          |                       | 23              |
| 24 Other assets (describe ▶ )                                                  |                       | 24              |
| 25 Total assets                                                                | 46,987.               | 25 46,603.      |
| 26 Total liabilities (describe ▶ )                                             |                       | 26              |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 46,987.               | 27 46,603.      |

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

Form **990-EZ** (2009)

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**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 substantial contraction during the year? If "Yes," complete applicable parts of Schedule N                                                                                                                                                                                                                               |                       | X                          |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions                                                                                                                                                                                                                                                                                                     | 37a                   | 0                          |
| 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                   | 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                                                                                                                                                                                                                                            | 40e                   | X                          |
| 41 List the states with which a copy of this return is filed.                                                                                                                                                                                                                                                                                                                                        |                       |                            |
| 42a The organization's books are in care of                                                                                                                                                                                                                                                                                                                                                          | DAVE PUYEAR           | Telephone no. 406-443-2629 |
| Located at                                                                                                                                                                                                                                                                                                                                                                                           | PO BOX 1612 MT HELENA | ZIP + 4 59601-             |
| 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)?                                                                                                                                                           | 42b                   | 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 ?                                                                                                                                                                                                                                                                                                 | 42c                   | 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                                                                                                                                                                                                                                                                                | 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                          |

Form 990-EZ (2009)

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.**

All section

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

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

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

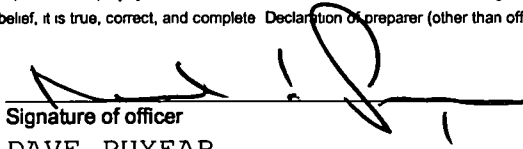
| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|----------------------------------------------------------|------------------|---------------------------------------------------------------------|------------------------------------------|
| NONE                                                           |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |
|                                                                |                                                          |                  |                                                                     |                                          |

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

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

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|------------------------------------------------------------------------------|---------------------|------------------|
| NONE                                                                         |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |

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

|                                                                                 |                                                                                                                                                                                                                                                                                                                       |            |                                |                                         |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------------|-----------------------------------------|
| 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. |            |                                |                                         |
|                                                                                 | <br>Signature of officer<br>DAVE PUYEAR<br>Type or print name and title                                                                                                                                                            |            | 11/15/2010<br>Date<br>DIRECTOR |                                         |
| Paid Preparer's Use Only                                                        | Preparer's signature                                                                                                                                                                                                                                                                                                  | Date       | Check if self-employed         | Preparer's identifying no. (See instr.) |
|                                                                                 | Firm's name (or yours if self-employed)                                                                                                                                                                                                                                                                               | 11/15/2010 | <input type="checkbox"/>       | P00175289                               |
|                                                                                 | address, and ZIP + 4                                                                                                                                                                                                                                                                                                  |            |                                | EIN 20-0291730                          |
| THE TAX DOCTORS INC<br>1732 NORTH MONTANA AVENUE<br>HELENA MT 59601-            |                                                                                                                                                                                                                                                                                                                       |            | Phone no. 406-457-1223         |                                         |
| May the IRS discuss this return with the preparer shown above? See instructions |                                                                                                                                                                                                                                                                                                                       |            |                                |                                         |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No             |                                                                                                                                                                                                                                                                                                                       |            |                                |                                         |

Form 990-EZ (2009)

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below.**  
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

|                                                                    |                                                     |
|--------------------------------------------------------------------|-----------------------------------------------------|
| Name of organization<br><b>MONTANA RURAL EDUCATION ASSOCIATION</b> | Employer identification number<br><b>81-0468050</b> |
|--------------------------------------------------------------------|-----------------------------------------------------|

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶\$ **47.**
- 3 Volunteer hours

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶\$
- 2 Enter the amount of any excise tax incurred by the organization managers under section 4955 ▶\$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶\$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶\$
- 3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶\$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☒ No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0- |
|----------|-------------|---------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |
|          |             |         |                                                                      |                                                                                                                                             |

For Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule C (Form 990 or 990-EZ) 2009

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group.
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                   | (a) Filing organization's totals                         | (b) Affiliated group totals        |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------|--------------------|-------------------------------|-----------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------------------------------------|--------------------------------------------|--------------------------------------------------|-------------------|--------------|--|--|
| <b>1 a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total lobbying expenditures to influence public opinion (grass roots lobbying)                                                                    |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total lobbying expenditures to influence a legislative body (direct lobbying)                                                                     |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total lobbying expenditures (add lines 1a and 1b)                                                                                                 |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Other exempt purpose expenditures                                                                                                                 |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total exempt purpose expenditures (add lines 1c and 1d)                                                                                           |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Lobbying nontaxable amount. Enter the amount from the following table in both columns.                                                            |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <table border="1"> <thead> <tr> <th>If the amt. on line 1e, col. (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> |                                                                                                                                                   | If the amt. on line 1e, col. (a) or (b) is:              | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | Over \$17,000,000 | \$1,000,000. |  |  |
| If the amt. on line 1e, col. (a) or (b) is:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | The lobbying nontaxable amount is:                                                                                                                |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| Not over \$500,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 20% of the amount on line 1e.                                                                                                                     |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| Over \$500,000 but not over \$1,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$100,000 plus 15% of the excess over \$500,000                                                                                                   |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| Over \$1,000,000 but not over \$1,500,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$175,000 plus 10% of the excess over \$1,000,000                                                                                                 |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| Over \$1,500,000 but not over \$17,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$225,000 plus 5% of the excess over \$1,500,000                                                                                                  |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| Over \$17,000,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$1,000,000.                                                                                                                                      |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Grassroots nontaxable amount (enter 25% of line 1f)                                                                                               |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Subtract line 1g from line 1a. If zero or less, enter -0-                                                                                         |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>i</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Subtract line 1f from line 1c. If zero or less, enter -0-                                                                                         |                                                          |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |
| <b>j</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |                                    |                    |                               |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |              |  |  |

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f in the instructions.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year (or fiscal year beginning in)                      | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) Total |
|------------------------------------------------------------------|----------|----------|----------|----------|-----------|
| <b>2 a</b> Lobbying non-taxable amount                           |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroots non-taxable amount                           |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |

Schedule C (Form 990 or 990-EZ) 2009

| US 990                    |                       | Other Expenses           |                        |                        | 2009 |
|---------------------------|-----------------------|--------------------------|------------------------|------------------------|------|
| Description               | Expenses<br>per books | Net investment<br>income | Adjusted net<br>income | Charitable<br>purposes |      |
| E RATE SERVICES           | 641.                  |                          |                        |                        |      |
| ACCOUNTING                | 500.                  |                          |                        |                        |      |
| ANNUAL CONFERENCE         | 8,010.                |                          |                        |                        |      |
| BANK SERVICE FEE          | 35.                   |                          |                        |                        |      |
| DUES AND FEES             | 2,823.                |                          |                        |                        |      |
| GIFTS                     | 200.                  |                          |                        |                        |      |
| INSURANCE                 | 4,989.                |                          |                        |                        |      |
| LEGAL                     | 20,857.               |                          |                        |                        |      |
| LOBBYING                  | 47.                   |                          |                        |                        |      |
| MEETING COSTS             | 4,860.                |                          |                        |                        |      |
| NATIONAL CONFERENCE       | 13,787.               |                          |                        |                        |      |
| SUBSCRIPTIONS             | 218.                  |                          |                        |                        |      |
| TRAVEL                    | 9,970.                |                          |                        |                        |      |
| SECRETARIAL SERVICES      | 11,688.               |                          |                        |                        |      |
| TEACHER RECRUITMENT       | 725.                  |                          |                        |                        |      |
| ADMIN SEARCH PROGRAM      | 7,932.                |                          |                        |                        |      |
| DATA ENTRY                | 783.                  |                          |                        |                        |      |
| CONSULTANT REIMBURSEMENTS | 4,395.                |                          |                        |                        |      |
| MEMBERSHIP SERVICES       | 1,900.                |                          |                        |                        |      |
|                           | 94,360.               |                          |                        |                        |      |