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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2010**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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.

A For the 2010 calendar year, or tax year beginning

, 2010, and ending

, 20

B Check if applicable

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

C Name of organization**LEBANON ART AND CRAFTS ASSOCIATION**

Number and street (or P.O. box, if mail is not delivered to street address)

PO BOX 188

Room/suite

City or town, state or country, and ZIP + 4

LEBANON NH 03766-0188**D Employer identification number****02-0414204****E Telephone number****NONE****F Group Exemption
Number ►****G Accounting Method:** ☒ Cash ☐ Accrual Other (specify) ►**I Website:** ► **WWW.LEBANONARTANDCRAFTSASSOCIATION.ORG****J Tax-exempt status** (check only one) — ☐ 501(c)(3) ☒ 501(c)(7) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H Check** ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K Check** ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II,**

line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ **76438.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	176
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	1645
	4	Investment income	4	177
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ 176 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	74440
	c	Less: direct expenses from gaming and fundraising events	6c	70531
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	3909
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	5907
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	600
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	400
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	298
	16	Other expenses (describe in Schedule O)	16	831
17	Total expenses. Add lines 10 through 16	17	2109	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3798
	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	20896
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	24694

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

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SCANNED JUN 20 2011

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	20871	22 24669
23	Land and buildings		23
24	Other assets (describe in Schedule O) PO BOX KEY DEPOSIT	25	24 25
25	Total assets	20896	25 24694
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	20896	27 24694

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

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose? PROMOTE APPRECIATION OF ART + CRAFTS
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28	PUBLIC SALE OF MEMBERS WORKS, RAFFLE TO USE FOR STUDENT SCHOLARSHIPS	(Grants \$) If this amount includes foreign grants, check here ☐	28a	70531
29	AWARDS TO AREA HIGH SCHOOL SENIORS PURSUING ART RELATED COURSES IN COLLEGE	(Grants \$) If this amount includes foreign grants, check here ☐	29a	600
30	FILLED 80 CHRISTMAS BAGS WITH VARIOUS PERSONAL ITEMS FOR PATIENTS AT THE VA HOSPITAL AND A COUNTY NURSING HOME	(Grants \$) If this amount includes foreign grants, check here ☐	30a	-0-
31	Other program services (describe in Schedule O)	(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32	Total program service expenses (add lines 28a through 31a)		32	71131

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

Check if the organization used Schedule O to respond to any question in this Part IV ☒

[illegible]

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

Check if the organization used Schedule O to respond to any question in this Part V ☐

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a NONE		
b	Did the organization file Form 1120-POL for this year?	37b	
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 tax year 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	NONE
b	Gross receipts, included on line 9, for public use of club facilities	39b	NONE
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 ► LINDA WHITE Telephone no. ► (603) 298-8415 Located at ► 2 SPRING STREET WEST, WEST LEGGARD, NH ZIP + 4 ► 03784-1210		
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	
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c	Did the organization receive any payments for indoor tanning services during the year?	44c	X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	X

- 45** Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? **45** ☐ Yes ☒ No
- a** Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) **45a** ☐ Yes ☒ No
- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46** ☐ Yes ☒ No

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 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II **47** ☐ Yes ☒ No
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** ☐ Yes ☒ No
- 49a** Did the organization make any transfers to an exempt non-charitable related organization? **49a** ☐ Yes ☒ No
- b** If "Yes," was the related organization a section 527 organization? **49b** ☐ Yes ☒ No
- 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 ▶

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☒ No

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

Sign Here

Signature of officer Jane Oakes

Date 5/15/11

Type or print name and title JANE OAKES, PRESIDENT
CURRENT

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶				Firm's EIN ▶
Firm's address ▶				Phone no. ▶

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <i>CRAFT SHOW</i> (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	74440			74440
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	74440			74440
Direct Expenses	4 <i>members' sales less prizes commissions</i>	60341			60341
	5 Noncash prizes				
	6 Rent/facility costs	5000			5000
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	5190			5190
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(70531)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				3909

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				()
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **LEBANON ART AND CRAFTS ASSOCIATION**

Employer identification number

02-0414204

Part IV List of Officers, Directors, Trustees and Key Employees

Hours

Compensation

Dorothy Hayes, President

2

-0-

33 Tall Timbers Drive

White River Jet., VT 05001

Cindy Fluette, Vice President

1

-0-

4 Breck Avenue

Claremont, NH 03743

Susan Cutting, Secretary

1

-0-

PO Box 605

Grantham, NH 03753

Linda White, Treasurer

3

\$200

2 Spring Street West

West Lebanon, NH 03784

Jane Oakes, Assistant Treasurer

2

\$200

245 River Road

Piermont, NH 03779

There were no employees, contributions to employee benefit plans and deferred
compensation or expense accounts and allowances.

Name of the organization

LEBANON ART AND CRAFTS ASSOCIATION

Employer identification number

02-0414204

Part 1 Line 10 – Grants and similar amounts paid:

Scholarships Awarded:

Megan O'Gara	\$300
10 Estabrook Circle	
West Lebanon, NH 03484	

Samantha Wiebkin	300
24 Romano Circle	
West Lebanon, NH 03784	

Total	\$600
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Part 1 Line 16 – Other Expenses

Insurance	\$374
Web Site	60
PO Box Rent	72
Filing Fees	100
Miscellaneous Expenses	225

Total	\$831
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