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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

2011

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning

07/01/2011, and ending

06/30, 2012

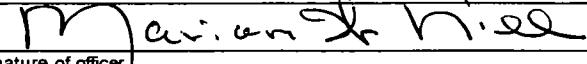
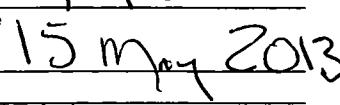
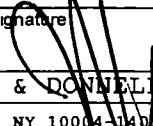
| | | | | | | |
|---|---|--------------------------------|--|-------------------------------|--|--|
| <input checked="" type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization THE GARDEN CLUB OF AMERICA | | | | D Employer identification number 13-1626773 | |
| | Doing Business As | | | | E Telephone number (212) 753-8287 | |
| | Number and street (or P O box if mail is not delivered to street address) 14 EAST 60TH STREET, THIRD FLOOR | | | | Room/suite | |
| | City or town, state or country, and ZIP + 4 NEW YORK, NY 10022 | | | | G Gross receipts \$ 8,402,563. | |
| | F Name and address of principal officer MARIAN W. HILL SAME AS ADDRESS ABOVE | | | | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| | | | | | H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) | |
| I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | J Website: ► WWW.GCAMERICA.ORG | | H(c) Group exemption number ► | | |
| K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ► | | L Year of formation 1923 | | M State of legal domicile NY | | |

Part I Summary

| | | | |
|---|---|-------------|--------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: TO STIMULATE THE KNOWLEDGE AND LOVE OF GARDENING, TO SHARE THE ADVANTAGES OF ASSOCIATION THROUGH EDUCATION, AND TO RESTORE, IMPROVE, AND PROTECT THE QUALITY OF THE ENVIRONMENT. | | |
| | 2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 23. |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 23. |
| | 5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) | 5 | 9. |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 500. |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 56,010. |
| | b Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 1,383,583. | 1,247,947. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 1,642,712. | 1,716,365. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 1,093,342. | 760,432. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 204,457. | 16,437. |
| | | 4,324,094. | 3,741,181. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 221,500. | 263,700. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 656,653. | 669,442. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b Total fundraising expenses (Part IX, column (A), line 25) | 4,641. | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 2,609,677. | 2,523,915. |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 3,487,830. | 3,457,057. | |
| 19 Revenue less expenses Subtract line 18 from line 12 | 836,264. | 284,124. | |
| Expenses | Beginning of Current Year | End of Year | |
| | 20 Total assets (Part X, line 16) | 28,472,291. | 27,477,738. |
| | 21 Total liabilities (Part X, line 26) | 474,691. | 365,294. |
| | 22 Net assets or fund balances Subtract line 21 from line 20 | 27,997,600. | 27,112,444. |

Part II Signature Block

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 | ►  | | Date 5/15/13 |
| | ► Marian W. Hill, PRESIDENT | |  |
| Paid Preparer Use Only | Print/Type preparer's name JAMES J. REILLY | | Preparer's signature  |
| | Date MAY 07 2013 | | Check <input type="checkbox"/> if self-employed |
| | PTIN P00183769 | | |
| Firm's name ► CONDON O'MEARA MCGINTY & DONNELLY L | | Firm's EIN ► 13-3628255 | |
| Firm's address ► ONE BATTERY PARK PLAZA, NEW YORK, NY 10004-1405 | | Phone no 212-661-7777 | |

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2011)

JSA

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67521R M261

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III X**1** Briefly describe the organization's mission

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes X No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,008,541. including grants of \$ 0) (Revenue \$ 1,644,997.)

EDUCATIONAL PROGRAMMING, INCLUDING CONFERENCES, MEETINGS, WORKSHOPS AND TRIPS RELATING TO THE ORGANIZATION'S FOCUS ON GARDENING, HORTICULTURE, FLORAL DESIGN, GARDEN HISTORY AND DESIGN, AND CONSERVATION/NATIONAL AFFAIRS.

4b (Code:) (Expenses \$ 439,431. including grants of \$ 263,700.) (Revenue \$ 354.)

SCHOLARSHIPS AND AWARDS, INCLUDING MORE THAN 70 SCHOLARSHIPS AND FELLOWSHIPS AWARDED IN THE STUDY OF HORTICULTURE, BOTANY, ECOLOGY AND RELATED FIELDS, AND TEN MEDALS AWARDED TO NATIONALLY OR INTERNATIONALLY-RECOGNIZED LEADERS IN FIELDS OF STUDY OR ACHIEVEMENT THAT RELATE TO THE ORGANIZATION'S MISSION.

4c (Code.) (Expenses \$ 231,762. including grants of \$ 0) (Revenue \$ 71,014.)

EDUCATIONAL PUBLICATIONS, INCLUDING BOOKS, HANDBOOKS, MANUALS, AND THE MEMBERSHIP NEWSLETTER.

4d Other program services (Describe in Schedule O)

(Expenses \$ 136,833. including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ► 2,816,567.

Part IV Checklist of Required Schedules

| | Yes | No |
|---|-------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | 1 X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | 2 X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 3 X | |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 X | |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III | 5 X | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 X | |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 X | |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | 8 X | |
| 9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | 9 X | |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V | 10 X | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI | 11a X | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b X | |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c X | |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e X | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII | 12a X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional | 12b X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 X | |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a X | |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14b X | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV | 15 X | |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV | 16 X | |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) | 17 X | |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | 18 X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | 19 X | |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a X | |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | |

Part IV Checklist of Required Schedules (continued)

| | | Yes | No |
|------|---|-----|----|
| 21 | Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II. | 21 | X |
| 22 | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | 23 | X |
| 24 a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. | 24a | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25 a | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 25b | X |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . | 26 | X |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | |
| a | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV. | 28a | X |
| b | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV. | 28b | X |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | 28c | X |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 30 | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II. | 32 | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I. | 33 | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 | 34 | X |
| 35 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X |
| b | 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," complete Schedule R, Part V, line 2 | 35b | X |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O | 38 | X |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V.

| | | Yes | No |
|-----|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. | 1a | 15 |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. | 1b | 0 |
| 1c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. | 2a | 9 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).</i> | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O. | 3b | X |
| 4a | 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)? | 4a | X |
| b | If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? | 6a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | 7a | X |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7b | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7c | X |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7d | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year. | 7e | X |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7f | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7g | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7h | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 8 | |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 9a | |
| 9 | Sponsoring organizations maintaining donor advised funds. | 9b | |
| a | Did the organization make any taxable distributions under section 4966? | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter | 10a | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10b | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 | Section 501(c)(12) organizations. Enter | 11a | |
| a | Gross income from members or shareholders | 11b | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | 13a | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 14b | |

Part VI. Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI. X

Section A. Governing Body and Management

| | | Yes | No |
|----|---|----------|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | 1a 23 | |
| 1b | Enter the number of voting members included in line 1a, above, who are independent | 1b 23 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | 3 | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | X |
| 6 | Did the organization have members or stockholders? | 6 | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | 8a X | |
| a | The governing body? | 8b X | |
| b | Each committee with authority to act on behalf of the governing body? | 9 | X |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | | |

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

| | Yes | No |
|-----|--|----------|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a X |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990 | 12a X |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12b X |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12c X |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | 13 X |
| 13 | Did the organization have a written whistleblower policy? | 14 X |
| 14 | Did the organization have a written document retention and destruction policy? | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | |
| a | The organization's CEO, Executive Director, or top management official | 15a X |
| b | Other officers or key employees of the organization | 15b X |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions.) | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b |

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► CAROLYN HIMMELHOCH, GCA, 14 EAST 60TH STREET, 3RD FL, NEW YORK, NY 10022 TEL: (212)753-8287

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee"

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors; institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (describe hours for related organizations in Schedule O) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|---------------------|---|---|--|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated | | | |
| (1) MARIAN W. HILL PRESIDENT | 50.00 | X | | X | | | 0 | 0 | 0 |
| (2) KATIE HEINS FIRST VICE PRESIDENT | 50.00 | X | | X | | | 0 | 0 | 0 |
| (3) KATIE STEWART VICE PRESIDENT | 30.00 | X | | X | | | 0 | 0 | 0 |
| (4) ANNE COPENHAVER VICE PRESIDENT | 30.00 | X | | X | | | 0 | 0 | 0 |
| (5) CONNIE OLIVER VICE PRESIDENT | 30.00 | X | | X | | | 0 | 0 | 0 |
| (6) DEDE PETRI VICE PRESIDENT | 30.00 | X | | X | | | 0 | 0 | 0 |
| (7) SUSAN LEVY VICE PRESIDENT | 30.00 | X | | X | | | 0 | 0 | 0 |
| (8) DIANA BARROW VICE PRESIDENT | 30.00 | X | | X | | | 0 | 0 | 0 |
| (9) ANNE FERRELL TREASURER | 30.00 | X | | X | | | 0 | 0 | 0 |
| (10) KAREN MEYER RECORDING SECRETARY | 30.00 | X | | X | | | 0 | 0 | 0 |
| (11) MAGARET W. HALL CORRESPONDING SECRETARY | 30.00 | X | | X | | | 0 | 0 | 0 |
| (12) DEBBIE OLIVER DIRECTOR ON EXEC. COMMITTEE | 30.00 | X | | | | | 0 | 0 | 0 |
| (13) MARGUERITE BORDEN DIRECTOR | 10.00 | X | | | | | 0 | 0 | 0 |
| (14) JANE E. MOORE DIRECTOR | 10.00 | X | | | | | 0 | 0 | 0 |

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

| (A) Name and title | (B) Average hours per week (describe hours for related organizations in Schedule O) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations | |
|--|--|--|--------------------|-----------------------|---------|-----------------|---|---|--|---------------------------------|
| | | Or director | Individual trustee | Institutional trustee | Officer | Key employee | | | | Highest compensated employee |
| 15) TRICIA FOWLER DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 16) WENDY SERRELL DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 17) DIANA BOYCE DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 18) KATHY STRADER DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 19) MARY DENNY DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 20) ALICE GOLTRA DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 21) TUCKER TRIMBLE DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 22) SARA BAGLEY DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 23) KAY KLUNDER DIRECTOR | 10.00 | X | | | | | | 0 | 0 | 0 |
| 1b Sub-total | | | | | | | | 0 | 0 | 0 |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0 | 0 | 0 |
| d Total (add lines 1b and 1c) | | | | | | | | 0 | 0 | 0 |
| 2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► | 0 | | | | | | | | | |
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | | | | | | | 3 | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | | | | | | | | 4 | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | | | | | | | | 5 | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of
compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax
year

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| NONE | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received
more than \$100,000 in compensation from the organization ► 0

Part VIII Statement of Revenue

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|----------------|----------------------|--|---|---|
| | | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | 875,800. | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | 4,000. | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 368,147. | | | |
| | g Noncash contributions included in lines 1a-1f \$ | | | | | |
| | h Total. Add lines 1a-1f ► | | 1,247,947. | | | |
| Program Service Revenue | 2a CONFERENCES & MEETINGS | Business Code | | | | |
| | b VISITING GARDENS | 900099 | 837,689. | 837,689. | | |
| | c FEES | 900099 | 386,672. | 386,672. | | |
| | d FASG WORKSHOP | 900099 | 331,614. | 331,614. | | |
| | e ADVERTISING INCOME | 541800 | 93,820. | 93,820. | | |
| | f All other program service revenue | 900099 | 56,010. | | 56,010. | |
| | g Total. Add lines 2a-2f ► | | 1,716,365. | | | |
| | 3 Investment income (including dividends, interest, and other similar amounts) ► | | 580,246. | | | 580,246. |
| 4 Income from investment of tax-exempt bond proceeds ► | | 0 | | | | |
| 5 Royalties ► | | 0 | | | | |
| Other Revenue | 6a Gross rents | (i) Real | (ii) Personal | | | |
| | b Less rental expenses | | | | | |
| | c Rental income or (loss) | | | | | |
| | d Net rental income or (loss) ► | | 0 | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| | b Less. cost or other basis and sales expenses | 4,834,674. | | | | |
| | c Gain or (loss) | 4,654,488. | | | | |
| | d Net gain or (loss) ► | 180,186. | | | | 180,186. |
| 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a | | | | | | |
| b Less direct expenses b | | | | | | |
| c Net income or (loss) from fundraising events ► | | 0 | | | | |
| 9a Gross income from gaming activities See Part IV, line 19 a | | | | | | |
| b Less direct expenses b | | | | | | |
| c Net income or (loss) from gaming activities ► | | 0 | | | | |
| 10a Gross sales of inventory, less returns and allowances a | | 21,594. | | | | |
| b Less: cost of goods sold b | | 6,894. | | | | |
| c Net income or (loss) from sales of inventory. ► | | 14,700. | 14,700. | | | |
| Miscellaneous Revenue | | Business Code | | | | |
| 11a OTHER INCOME | 900099 | 1,737. | 1,737. | | | |
| b _____ | | | | | | |
| c _____ | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d ► | | 1,737. | | | | |
| 12 Total revenue. See instructions ► | | 3,741,181. | 1,676,792. | 56,010. | 760,432. | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-------------------------------|---|--|---|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | 0 | | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | 255,700. | 255,700. | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | 8,000. | 8,000. | | |
| 4 Benefits paid to or for members | 0 | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 0 | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0 | | | |
| 7 Other salaries and wages | 505,586. | 298,296. | 205,470. | 1,820. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 18,200. | 10,738. | 7,397. | 65. |
| 9 Other employee benefits | 107,260. | 63,283. | 43,590. | 387. |
| 10 Payroll taxes | 38,396. | 22,654. | 15,604. | 138. |
| 11 Fees for services (non-employees) | | | | |
| a Management | 0 | | | |
| b Legal | 70,498. | | 70,498. | |
| c Accounting | 25,715. | | 25,715. | |
| d Lobbying | 0 | | | |
| e Professional fundraising services. See Part IV, line 17 | 0 | | | |
| f Investment management fees | 39,056. | | 39,056. | |
| g Other | 71,333. | | 71,333. | |
| 12 Advertising and promotion | 0 | | | |
| 13 Office expenses | 69,162. | 53,311. | 15,582. | 269. |
| 14 Information technology | 94,246. | 72,645. | 21,234. | 367. |
| 15 Royalties | 0 | | | |
| 16 Occupancy | 356,629. | 274,888. | 80,350. | 1,391. |
| 17 Travel | 0 | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 Conferences, conventions, and meetings | 1,484,234. | 1,484,234. | | |
| 20 Interest | 0 | | | |
| 21 Payments to affiliates | 0 | | | |
| 22 Depreciation, depletion, and amortization | 8,143. | 6,186. | 1,916. | 41. |
| 23 Insurance | 67,642. | 37,203. | 30,439. | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e if line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O) | | | | |
| a BULLETIN & NEWSLETTER | | | | |
| b PUBLICATION | 123,884. | 123,884. | | |
| c SPECIAL PROJECT EXPENSES | 80,811. | 80,811. | | |
| d MISCELLANEOUS | 32,562. | 24,734. | 7,665. | 163. |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 3,457,057. | 2,816,567. | 635,849. | 4,641. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | 0 | | | |

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year |
|-----------------------------|---|--------------------------|-------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 222,424. | 1 | 761,161. |
| | 2 Savings and temporary cash investments | 1,943,827. | 2 | 1,016,888. |
| | 3 Pledges and grants receivable, net | 25,000. | 3 | 20,787. |
| | 4 Accounts receivable, net | 0 | 4 | 0 |
| | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | 0 | 5 | 0 |
| | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) | 0 | 6 | 0 |
| | 7 Notes and loans receivable, net | 0 | 7 | 0 |
| | 8 Inventories for sale or use | 85,502. | 8 | 70,624. |
| | 9 Prepaid expenses and deferred charges | 69,881. | 9 | 20,543. |
| | 10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D | 10a 576,460. | | |
| | b Less: accumulated depreciation | 10b 527,554. | 10c 51,289. | 48,906. |
| | 11 Investments - publicly traded securities | 24,348,434. | 11 | 24,302,249. |
| | 12 Investments - other securities See Part IV, line 11 | 970,479. | 12 | 465,252. |
| | 13 Investments - program-related See Part IV, line 11 | 0 | 13 | 0 |
| | 14 Intangible assets | 0 | 14 | 0 |
| | 15 Other assets See Part IV, line 11 | 755,455. | 15 | 771,328. |
| | 16 Total assets. Add lines 1 through 15 (must equal line 34) | 28,472,291. | 16 | 27,477,738. |
| Liabilities | 17 Accounts payable and accrued expenses | 112,849. | 17 | 194,052. |
| | 18 Grants payable | 100,000. | 18 | 0 |
| | 19 Deferred revenue | 0 | 19 | 0 |
| | 20 Tax-exempt bond liabilities | 0 | 20 | 0 |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 0 | 21 | 0 |
| | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | 0 | 22 | 0 |
| | 23 Secured mortgages and notes payable to unrelated third parties | 0 | 23 | 0 |
| | 24 Unsecured notes and loans payable to unrelated third parties | 0 | 24 | 0 |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | 261,842. | 25 | 171,242. |
| | 26 Total liabilities. Add lines 17 through 25 | 474,691. | 26 | 365,294. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 15,188,997. | 27 | 14,232,039. |
| | 28 Temporarily restricted net assets | 3,959,312. | 28 | 4,010,254. |
| | 29 Permanently restricted net assets | 8,849,291. | 29 | 8,870,151. |
| | Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | 30 | | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | 31 | | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | 32 | | |
| | 33 Total net assets or fund balances | 27,997,600. | 33 | 27,112,444. |
| | 34 Total liabilities and net assets/fund balances | 28,472,291. | 34 | 27,477,738. |

Form 990 (2011)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. X

| | | |
|---|---|-------------|
| 1 | 1 | 3,741,181. |
| 2 | 2 | 3,457,057. |
| 3 | 3 | 284,124. |
| 4 | 4 | 27,997,600. |
| 5 | 5 | -1,169,280. |
| 6 | | 27,112,444. |

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII.

| | Yes | No |
|---|-----|----|
| 1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | X |
| b Were the organization's financial statements audited by an independent accountant? | 2b | X |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | 2c | X |
| d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | X |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | |

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

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

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

1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)
 9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III)
 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally integrated d Type III - Other
 e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
 f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (ii) A family member of a person described in (i) above?
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of support |
|------------------------------------|----------|---|---|----|--|----|---|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| (A) | | | | | | | | | |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | |

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

Schedule A (Form 990 or 990-EZ) 2011

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|--|------------|------------|------------|------------|------------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants") | 1,754,523. | 1,375,295. | 1,591,345. | 1,383,583. | 1,247,947. | 7,352,693. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 1,754,523. | 1,375,295. | 1,591,345. | 1,383,583. | 1,247,947. | 7,352,693. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). | | | | | | 264,362. |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 7,088,331. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|---|------------|------------|------------|------------|------------|-------------|
| 7 Amounts from line 4 | 1,754,523. | 1,375,295. | 1,591,345. | 1,383,583. | 1,247,947. | 7,352,693. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 1,507,260. | 959,059. | 534,272. | 714,471. | 580,246. | 4,295,308. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) . ATCH. 1 | | | | 132,159. | 1,737. | 133,896. |
| 11 Total support. Add lines 7 through 10 | | | | | | 11,781,897. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 4,373,731. |
| 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 ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|--------|
| 14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) | 14 | 60.16% |
| 15 Public support percentage from 2010 Schedule A, Part II, line 14 | 15 | 56.32% |
| 16a 33 1/3% support test - 2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/> | | |
| b 33 1/3% support test - 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/> | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") | | | | | | |
| 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 section 513 | | | | | | |
| 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 | | | | | | |
| 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) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6. | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 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) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12) | | | | | | |
| 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 ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|---|
| 15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2010 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|---|
| 17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2010 Schedule A, Part III, line 17 | 18 | % |
| 19a 33 1/3% support tests - 2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| b 33 1/3% support tests - 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/> | | |

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

| DESCRIPTION | 2007 | 2008 | 2009 | 2010 | 2011 | TOTAL |
|--------------|-------|-------|-------|----------------|--------------|----------------|
| OTHER INCOME | | | | 132,159. | 1,737. | 133,896. |
| TOTALS | <hr/> | <hr/> | <hr/> | <hr/> 132,159. | <hr/> 1,737. | <hr/> 133,896. |

Political Campaign and Lobbying Activities

Department of the Treasury
Internal Revenue Service

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.

2011

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If the organization answered "Yes" to Form 990, Part IV, line 3, or Form 990-EZ, Part V, 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) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

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

| | |
|--|--|
| Name of organization THE GARDEN CLUB OF AMERICA | Employer identification number 13-1626773 |
|--|--|

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 ► \$ _____
- 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 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
- 4b 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 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 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments 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- |
|----------|-------------|---------|--|---|
| (1) | ----- | | | |
| (2) | ----- | | | |
| (3) | ----- | | | |
| (4) | ----- | | | |
| (5) | ----- | | | |
| (6) | ----- | | | |

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

Schedule C (Form 990 or 990-EZ) 2011

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 (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ► if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|---|---|------------------------------------|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| 1a | Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | | | | | | | | | | | | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | | | | | | | | | | | | | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | | | | | | | | | | | | | | |
| d | Other exempt purpose expenditures | | | | | | | | | | | | | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | | | | | | | | | | | | | | |
| f | Lobbying nontaxable amount Enter the amount from the following table in both columns | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 2px;">If the amount on line 1e, column (a) or (b) is:</td> <td style="width: 70%; padding: 2px;">The lobbying nontaxable amount is:</td> </tr> <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> </table> | | If the amount on line 1e, column (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 amount on line 1e, column (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 | | | | | | | | | | | | | | |
| g | Grassroots nontaxable amount (enter 25% of line 1f) | | | | | | | | | | | | | | |
| h | Subtract line 1g from line 1a If zero or less, enter -0- | | | | | | | | | | | | | | |
| i | Subtract line 1f from line 1c If zero or less, enter -0- | | | | | | | | | | | | | | |
| j | 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 on page 4.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

| For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity | | | (a) | (b) |
|--|-----|----|--------|-----|
| | Yes | No | Amount | |
| 1 | | | | |
| a | X | | | |
| b | | X | | |
| c | | X | | |
| d | X | | 1,000 | |
| e | | X | | |
| f | | X | | |
| g | | X | | |
| h | | X | | |
| i | | X | | |
| j | | | 1,000 | |
| 2 a | | X | | |
| b | | | | |
| c | | | | |
| d | | | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | | Yes | No |
|---|---|-----|----|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | |
| 2 | Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

| | | | |
|---|--|----|--|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

Part IV Supplemental information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A, and Part II-B, line 1. Also, complete this part for any additional information.

Part IV Supplemental Information (continued)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

2011**Open to Public
Inspection**

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|--------------------------|---------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> | Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> | Yes <input type="checkbox"/> No |

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | Held at the End of the Tax Year |
|----|---------------------------------|
| 2a | |
| 2b | |
| 2c | |
| 2d | |

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

4 Number of states where property subject to conservation easement is located ► -----

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
 ► -----

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
 ► \$ -----

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ -----

(ii) Assets included in Form 990, Part X ► \$ -----

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ -----

b Assets included in Form 990, Part X ► \$ -----

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

Schedule D (Form 990) 2011

JSA

1E1268 1 000

67521R M261

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

| | |
|---|---|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange programs |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other |
| c <input type="checkbox"/> Preservation for future generations | |

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 26,323,039. | 22,366,562. | 19,810,889. | 24,928,483. | |
| b Contributions | 344,156. | 601,742. | 671,043. | 443,415. | |
| c Net investment earnings, gains, and losses | -757,944. | 3,810,383. | 2,320,934. | -5,073,911. | |
| d Grants or scholarships | 264,968. | 272,883. | 200,509. | 212,939. | |
| e Other expenditures for facilities and programs | 67,662. | 182,015. | 232,996. | 273,067. | |
| f Administrative expenses | | 750. | 2,799. | 1,092. | |
| g End of year balance | 25,576,621. | 26,323,039. | 22,366,562. | 19,810,889. | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► 49.6399 %

b Permanent endowment ► 34.6807 %

c Temporarily restricted endowment ► 15.6794 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

| | Yes | No |
|--------|-----|----|
| 3a(i) | | X |
| 3a(ii) | | X |
| 3b | | |

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

| | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|------------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 392,019. | 390,761. | 1,258. |
| d Equipment | | 184,441. | 136,793. | 47,648. |
| e Other | | | | |

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)). ► 48,906.

Part VII Investments - Other Securities. See Form 990, Part X, line 12

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

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

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|------------------------------------|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

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

| (a) Description | (b) Book value |
|-----------------|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

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

| (a) Description of liability | (b) Book value |
|--------------------------------|----------------|
| (1) Federal income taxes | |
| (2) DEFERRED RENT | 124,426. |
| (3) LIABILITY UNDER CHARITABLE | |
| (4) REMAINDER UNITRUST | 46,816. |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ► 171,242.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

| | | | |
|----|---|----|-------------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 3,741,181. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 3,457,057. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 284,124. |
| 4 | Net unrealized gains (losses) on investments | 4 | -1,229,095. |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | 59,815. |
| 9 | Total adjustments (net) Add lines 4 through 8 | 9 | -1,169,280. |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | 10 | -885,156. |

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

| | | | |
|---|---|----|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 2,578,795. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| a | Net unrealized gains on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | 66,709. |
| e | Add lines 2a through 2d | 2e | 66,709. |
| 3 | Subtract line 2e from line 1 | 3 | 2,512,086. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1. | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | 1,229,095. |
| c | Add lines 4a and 4b | 4c | 1,229,095. |
| 5 | Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) | 5 | 3,741,181. |

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

| | | | |
|---|--|----|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 3,463,951. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIV) | 2d | 6,894. |
| e | Add lines 2a through 2d | 2e | 6,894. |
| 3 | Subtract line 2e from line 1 | 3 | 3,457,057. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | |
| 5 | Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) | 5 | 3,457,057. |

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)**ENDOWMENT FUNDS****PART V - LINE 4**

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

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

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

OTHER LIABILITIES**PART X - LINE 2**

AS OF JUNE 30, 2012, NO AMOUNTS HAVE BEEN RECOGNIZED FOR UNCERTAIN INCOME TAX POSITIONS. GCA'S TAX RETURNS FOR THE FISCAL YEAR 2009 AND FORWARD ARE SUBJECT TO THE USUAL REVIEW BY THE APPROPRIATE AUTHORITIES.

Part XIV Supplemental Information (continued)**RECONCILIATION OF CHANGE IN NET ASSETS****PART XI - LINE 8**

8. CHANGE IN VALUE OF INTEREST IN CHARITABLE REMAINDER UNITRUST: 59,815.

RECONCILIATION OF REVENUE**PART XIII - LINES 2D & 4B**

2D. CHANGE IN VALUE OF INTEREST IN CHARITABLE REMAINDER UNITRUST:

59,815.

2D. COST OF PUBLICATIONS: 6,894.

4B. GROSS UP FROM NET UNREALIZED LOSS ON INVESTMENTS: 1,229,095.

RECONCILIATION OF EXPENSES**PART XIII - LINE 2D**

2D. COST OF PUBLICATIONS: 6,894.

**SCHEDULE F
(Form 990)****Statement of Activities Outside the United States**

OMB No 1545-0047

2011**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number
13-1626773► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|--|-------------------------------------|--|---|--|--|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
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| (13) | | | | | |
| (14) | | | | | |
| (15) | | | | | |
| (16) | | | | | |
| (17) | | | | | |
| 3a Sub-total. | | | | | |
| b Total from continuation sheets to Part I | | | | | |
| c Totals (add lines 3a and 3b) | | | | | |

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

Schedule F (Form 990) 2011

JSA
1E1274 1 000

67521R M261

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. □

Part II can be duplicated if additional space is needed.

| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|------|--------------------------|--|------------|----------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
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| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| (14) | | | | | | | | | |
| (15) | | | | | | | | | |
| (16) | | | | | | | | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter.

3 Enter total number of other organizations or entities.

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1) ROMANIA | EUROPE/ICELAND/GREENLAND | 1. | 4,000. | CHECK | | | |
| (2) SOUTH ASIA | SOUTH ASIA | 1. | 4,000. | CHECK | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
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| (12) | | | | | | | |
| (13) | | | | | | | |
| (14) | | | | | | | |
| (15) | | | | | | | |
| (16) | | | | | | | |
| (17) | | | | | | | |
| (18) | | | | | | | |

Part IV Foreign Forms

1 Was the organization a U S transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation* (see Instructions for Form 926) Yes No

2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, and/or Form 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner* (see Instructions for Forms 3520 and 3520-A) Yes No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, *Information Return of U.S. Persons With Respect To Certain Foreign Corporations* (see Instructions for Form 5471) Yes No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund* (see Instructions for Form 8621) Yes No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, *Return of U.S. Persons With Respect To Certain Foreign Partnerships* (see Instructions for Form 8865) Yes No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, *International Boycott Report* (see Instructions for Form 5713) Yes No

Part V**Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds), Part I, line 3, column (f) (accounting method, amounts of investments vs expenditures per region), Part II, line 1 (accounting method), Part III (accounting method), and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| 1 SCHOLARSHIPS | 72. | 255,700. | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

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

GRANTS AND OTHER ASSISTANCE

PART I, LINE 2

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

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

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

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

SUBMIT A WRITTEN REPORT ON THEIR WORK TO GCA.

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

2011

Open to Public
Inspection

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

PART III - LINE 1

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

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

PART III - LINE 4D

COMMUNITY SERVICE, INCLUDING CONTRIBUTIONS FOR CIVIC IMPROVEMENT AND BEAUTIFICATION.

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

PART VI, SECTION A. - QUESTION 7A

THE NOMINATING COMMITTEE PREPARES A SLATE OF OFFICERS AND DIRECTORS.

FOLLOWING APPROVAL OF THE PROPOSED NOMINEES BY THE EXECUTIVE COMMITTEE AND RATIFICATION BY THE BOARD OF DIRECTORS, THE SLATE IS SUBMITTED TO THE MEMBERSHIP AT LEAST SIX WEEKS PRIOR TO THE ANNUAL MEETING. NO OFFICER OR DIRECTOR OF THE GARDEN CLUB OF AMERICA WILL BE NOMINATED OR ELECTED EXCEPT FROM THE RANKS OF MEMBERS OF THE INTEGRAL CLUBS.

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

Name of the organization

THE GARDEN CLUB OF AMERICA

Employer identification number

13-1626773

PART VI, SECTION B. - QUESTION 11B

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

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

PART VI, SECTION B. - QUESTION 12C

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

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

PART VI, SECTION B. - QUESTION 15A & 15B

IN DETERMINING COMPENSATION, THE COMPENSATION COMMITTEE CONSIDERS THIRD-PARTY COMPARABILITY DATA AS TO SALARY AND BENEFITS, AND DOCUMENTS A DECISION IN WRITING.

GOVERNANCE, MANAGEMENT, AND DISCLOSURE

PART VI, SECTION C. - QUESTION 19

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

RECONCILIATION OF NET ASSETS

PART XI - LINE 5

5. NET UNREALIZED LOSS ON INVESTMENTS: (1,229,095.)

5. CHANGE IN VALUE OF INTEREST IN CHARITABLE REMAINDER UNITRUST: 59,815.

SCHEDULE R
(Form 990)
Department of the Treasury
Internal Revenue Service
Related Organizations and Unrelated Partnerships

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

 Name of the organization
THE GARDEN CLUB OF AMERICA

 OMB No 1545-0047
2011
 Open to Public
Inspection
 Name of the organization
THE GARDEN CLUB OF AMERICA
 Employer identification number
13-1626773
Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

| (a) Name, address, and EIN of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) _____ | _____ | _____ | _____ | _____ | _____ |
| (2) _____ | _____ | _____ | _____ | _____ | _____ |
| (3) _____ | _____ | _____ | _____ | _____ | _____ |
| (4) _____ | _____ | _____ | _____ | _____ | _____ |
| (5) _____ | _____ | _____ | _____ | _____ | _____ |
| (6) _____ | _____ | _____ | _____ | _____ | _____ |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section (if section 501(c)(3)) | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? |
|--|---------------------------|--|--|--|----------------------------------|--|
| Yes | No | | | | | |
| (1) CASEY TREES 3630 12TH ST. NE WASHINGTON, DC 20017 | 31-1766444 RESTORATION | DC | 501 (C) (3) | 11 (C) | THE CLUB | X |
| (2) _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| (3) _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| (4) _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| (5) _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| (6) _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| (7) _____ | _____ | _____ | _____ | _____ | _____ | _____ |

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

Schedule R (Form 990) 2011

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Corporate elections? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | (k) Percentage ownership |
|---|-------------------------|--|-------------------------------------|---|---------------------------------|---------------------------------------|--------------------------------|----|--|---|--------------------------------|
| | | | | | | | Yes | No | | | |
| (1) | | | | | | | | | | | |
| (2) | | | | | | | | | | | |
| (3) | | | | | | | | | | | |
| (4) | | | | | | | | | | | |
| (5) | | | | | | | | | | | |
| (6) | | | | | | | | | | | |
| (7) | | | | | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | |
|--|-------------------------|--|-------------------------------------|--|---------------------------------|--|--------------------------------|----|
| | | | | | | | Yes | No |
| (1) | | | | | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |
| (6) | | | | | | | | |
| (7) | | | | | | | | |

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

| | Yes | No | |
|---|----------------------------|---------------------|---|
| Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule. | | | |
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | | |
| a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity | 1a | X | |
| b Gift, grant, or capital contribution to related organization(s) | 1b | X | |
| c Gift, grant, or capital contribution from related organization(s) | 1c | X | |
| d Loans or loan guarantees to or for related organization(s) | 1d | X | |
| e Loans or loan guarantees by related organization(s) | 1e | X | |
| f Sale of assets to related organization(s) | 1f | X | |
| g Purchase of assets from related organization(s) | 1g | X | |
| h Exchange of assets with related organization(s) | 1h | X | |
| i Lease of facilities, equipment, or other assets to related organization(s) | 1i | X | |
| j Lease of facilities, equipment, or other assets from related organization(s) | 1j | X | |
| k Performance of services or membership or fundraising solicitations for related organization(s) | 1k | X | |
| l Performance of services or membership or fundraising solicitations by related organization(s) | 1l | X | |
| m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1m | X | |
| n Sharing of paid employees with related organization(s) | 1n | X | |
| o Reimbursement paid to related organization(s) for expenses | 1o | X | |
| p Reimbursement paid by related organization(s) for expenses | 1p | X | |
| q Other transfer of cash or property to related organization(s) | 1q | X | |
| r Other transfer of cash or property from related organization(s) | 1r | X | |
| 2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds | | | |
| (a) Name of other organization | (b) Transaction type (a-r) | (c) Amount involved | (d) Method of determining amount involved |
| (1) CASEY TREES ENDOWMENT FUND | C | 4,000. | FMV |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners in section 501(c)(3) organizations? Yes No | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes No | (k) Percentage ownership |
|---|-------------------------|--|---|---|---------------------------------|--|--|---|--|--------------------------------|
| | | | | | | | | | | |
| (1) _____ | | | | | | | | | | |
| (2) _____ | | | | | | | | | | |
| (3) _____ | | | | | | | | | | |
| (4) _____ | | | | | | | | | | |
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| (6) _____ | | | | | | | | | | |
| (7) _____ | | | | | | | | | | |
| (8) _____ | | | | | | | | | | |
| (9) _____ | | | | | | | | | | |
| (10) _____ | | | | | | | | | | |
| (11) _____ | | | | | | | | | | |
| (12) _____ | | | | | | | | | | |
| (13) _____ | | | | | | | | | | |
| (14) _____ | | | | | | | | | | |
| (15) _____ | | | | | | | | | | |
| (16) _____ | | | | | | | | | | |

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ►
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ►

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

| | | |
|---|--|--|
| Type or print File by the due date for filing your return. See instructions | Name of exempt organization or other filer, see instructions | Employer identification number (EIN) or |
| | THE GARDEN CLUB OF AMERICA | <input checked="" type="checkbox"/> 13-1626773 |
| | Number, street, and room or suite no. If a P O box, see instructions | Social security number (SSN) |
| | 14 EAST 60TH STREET, THIRD FLOOR | <input type="checkbox"/> |
| City, town or post office, state, and ZIP code For a foreign address, see instructions | | |
| NEW YORK, NY 10022 | | |

Enter the Return code for the return that this application is for (file a separate application for each return) 01

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------------|-------------|
| Form 990 | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 990-EZ | 01 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

- The books are in the care of ► CAROLYN HIMMELHOCH, GCA,

Telephone No ► 212 753-8287 FAX No ► 212 753-0134

- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 2013, to file the exempt organization return for the organization named above. The extension is for the organization's return for

► calendar year 20 . . . or

► tax year beginning 07/01, 2011, and ending 06/30, 2012

2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return
 Change in accounting period

| | | | |
|----|--|----|----|
| 3a | If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions | 3a | \$ |
| b | If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit | 3b | \$ |
| c | Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions | 3c | \$ |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2012)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box.
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

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

Enter filer's identifying number, see instructions

| | | |
|---|---|---|
| Type or print File by the due date for filing your return. See instructions | Name of exempt organization or other filer, see instructions THE GARDEN CLUB OF AMERICA | Employer identification number (EIN) or <input checked="" type="checkbox"/> 13-1626773 |
| | Number, street, and room or suite no. If a P O box, see instructions 14 EAST 60TH STREET, THIRD FLOOR | Social security number (SSN) <input type="checkbox"/> |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions NEW YORK, NY 10022 | |
| | | |

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

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

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

- The books are in the care of ► CAROLYN HIMMELHOCH, GCA, Telephone No ► 212 753-8287 FAX No ► 212 753-0134
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until 05/15, 2013
- For calendar year , or other tax year beginning 07/01, 2011, and ending 06/30, 2012
- If the tax year entered in line 5 is for less than 12 months, check reason Initial return Final return
 Change in accounting period
- State in detail why you need the extension ALL THE INFORMATION NECESSARY TO COMPLETE THE RETURN IS NOT AND WILL NOT BE AVAILABLE BY THE DUE DATE. THEREFORE WE RESPECTIVELY REQUEST ADDITIONAL TIME TO COMPLETE THE RETURN.

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

Signature and Verification must be completed for Part II only.

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

ACCOUNTANTS AUTHORIZED TO SIGN RETURNS

Signature ►

Title ►

Date ► **FEB 14 2013**

Form 8868 (Rev. 1-2012)

CONDON O'MEARA McGINTY & DONNELLY LLP
1 BATTERY PARK PLAZA, 7TH FLOOR
NEW YORK, NY 10004-1405