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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning **AUG 1, 2011** and ending **JUL 31, 2012****B** Check if applicable

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

C Name of organization**MEMORIAL PARENT TEACHER
ORGANIZATION INCORPORATED**

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

69 MAIN STREET

Room/suite

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

UPTON, MA 01568**D** Employer identification number**16-1699971****E** Telephone number**508-529-6338****F** Group Exemption

Number ▶

G Accounting Method. ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ **WWW.MEMORIALPTO.ORG****J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II,

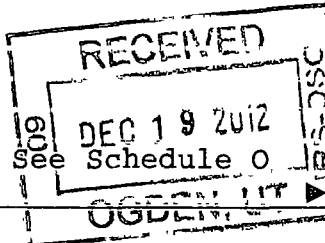
line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

▶ \$ **72386.****Part I** **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)

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

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	14204.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	110.
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	18651.
Expenses	b	Gross income from fundraising events (not including \$ 10403. of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	39421.
	c	Less: direct expenses from gaming and fundraising events	6c	38705.
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	19367.
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	33681.
	10	Grants and similar amounts paid (list in Schedule O)	10	32620.
	Net Assets	11	Benefits paid to or for members	11
12		Salaries, other compensation, and employee benefits	12	
13		Professional fees and other payments to independent contractors	13	
14		Occupancy, rent, utilities, and maintenance	14	
15		Printing, publications, postage, and shipping	15	
16		Other expenses (describe in Schedule O)	16	1274.
17		Total expenses. Add lines 10 through 16	17	33894.
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-213.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	12808.	
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	12595.	



LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2011)132171
02-06-12

2 17

**MEMORIAL PARENT TEACHER
ORGANIZATION INCORPORATED**

Form 990-EZ (2011)

16-1699971

Page 2

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

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	12808.	22	12595.
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	12808.	25	12595.
26 Total liabilities (describe in Schedule O)	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	12808.	27	12595.

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

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

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

What is the organization's primary exempt purpose? **EDUCATION ENRICHMENT & SUPPORT**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 TO PROVIDE EDUCATIONAL AND CULTURAL PROGRAMS TO BENEFIT THE STUDENTS, STAFF AND COMMUNITY AT MEMORIAL SCHOOL, UPTON, MA (Grants \$) If this amount includes foreign grants, check here ☐	28a	12864.
29 TO PROVIDE BUSSING AND SCHOLARSHIPS FOR EDUCATIONAL FIELDTRIPS AND EVENTS FOR THE STUDENTS AT MEMORIAL SCHOOL, UPTON, MA (Grants \$) If this amount includes foreign grants, check here ☐	29a	3696.
30 TO SUPPORT ENRICHMENT AND SUPPLY NEEDS FOR TEACHERS AND CLASSROOMS AT MEMORIAL SCHOOL, UPTON, MA (Grants \$) If this amount includes foreign grants, check here ☐	30a	16060.
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a)	32	32620.

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

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MICHELE GELINAS ARTHUR 119 CHESTNUT STREET, UPTON, MA 01568	PRESIDENT 2.00	0.	0.	0.
JULIE GIANCOLA 3 SPRUCE DRIVE, UPTON, MA 01568	VICE PRESIDENT 2.00	0.	0.	0.
PAM REILLY 69 WILLIAMS STREET, UPTON, MA 01568	TREASURER 2.00	0.	0.	0.
DOREEN BRUNO 9 MERRIAM WAY, UPTON, MA 01568	SECRETARY 2.00	0.	0.	0.
MICHELE GELINAS ARTHUR 119 CHESTNUT STREET, UPTON, MA 01568	VOLUNTEER COORDINATOR 2.00	0.	0.	0.
JUDY GRONDA 133 EAST STREET, UPTON, MA 01568	FUNDRAISING CHAIR 2.00	0.	0.	0.
SHAUGHNA GIRACCA 4 MERRIAM WAY, UPTON, MA 01568	FUNDRAISING CHAIR 2.00	0.	0.	0.
RENEE POND, PO BOX 405, 31 BROOKS ST, UPTON, MA 01568	FUNDRAISING CHAIR 2.00	0.	0.	0.
JULIE DE ZUTTER 177 EAST STREET, UPTON, MA 01568	CULTURAL ARTS TRI-CHAIR 2.00	0.	0.	0.
SHANNON PALINKAS 67 WILLIAMS STREET, UPTON, MA 01568	FUNDRAISING CHAIR 2.00	0.	0.	0.
MICHELLE TEWKSBURY 29 CHURCH STREET, UPTON, MA 01568	CULTURAL ARTS TRI-CHAIR 2.00	0.	0.	0.
CARRIE JOHNSON 67 WARREN STREET, UPTON, MA 01568	CULTURAL ARTS TRI-CHAIR 2.00	0.	0.	0.

132172
02-06-12

Form 990-EZ (2011)

**MEMORIAL PARENT TEACHER
ORGANIZATION INCORPORATED**

Form 990-EZ (2011)

16-1699971

Page 3

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V ☒ **X**

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule G, Part III 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0. b Did the organization file Form 1120-POL for this year? 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? b If "Yes," complete Schedule L, Part II and enter the total amount involved 39 Section 501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 9 b Gross receipts, included on line 9, for public use of club facilities 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0. b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0. d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0. e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 41 List the states with which a copy of this return is filed. ▶ MA 42a The organization's books are in care of ▶ PAM REILLY Telephone no. ▶ 508-529-9398 Located at ▶ 69 WILLIAMS STREET, UPTON, MA ZIP + 4 ▶ 01568 b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country. ▶ 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:10%;">Yes</th> <th style="width:10%;">No</th> </tr> </thead> <tbody> <tr><td>33</td><td></td><td align="center">X</td></tr> <tr><td>34</td><td></td><td align="center">X</td></tr> <tr><td>35a</td><td></td><td align="center">X</td></tr> <tr><td>35b</td><td align="center" colspan="2">N/A</td></tr> <tr><td>35c</td><td></td><td align="center">X</td></tr> <tr><td>36</td><td></td><td align="center">X</td></tr> <tr><td>37b</td><td></td><td align="center">X</td></tr> <tr><td>38a</td><td></td><td align="center">X</td></tr> <tr><td>38b</td><td align="center" colspan="2">N/A</td></tr> <tr><td>39a</td><td align="center" colspan="2">N/A</td></tr> <tr><td>39b</td><td align="center" colspan="2">N/A</td></tr> <tr><td>40b</td><td></td><td align="center">X</td></tr> <tr><td>40e</td><td></td><td align="center">X</td></tr> <tr><td>42b</td><td></td><td align="center">X</td></tr> <tr><td>42c</td><td></td><td align="center">X</td></tr> <tr><td>44a</td><td></td><td align="center">X</td></tr> <tr><td>44b</td><td></td><td align="center">X</td></tr> <tr><td>44c</td><td></td><td align="center">X</td></tr> <tr><td>44d</td><td></td><td></td></tr> <tr><td>45a</td><td></td><td align="center">X</td></tr> <tr><td>45b</td><td></td><td align="center">X</td></tr> </tbody> </table>		Yes	No	33		X	34		X	35a		X	35b	N/A		35c		X	36		X	37b		X	38a		X	38b	N/A		39a	N/A		39b	N/A		40b		X	40e		X	42b		X	42c		X	44a		X	44b		X	44c		X	44d			45a		X	45b		X
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**MEMORIAL PARENT TEACHER
ORGANIZATION INCORPORATED**

16-1699971

Page 4

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

	Yes	No
46		X

If "Yes," complete Schedule C, Part I

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
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b If "Yes," was the related organization a section 527 organization?

49b		
------------	--	--

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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

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

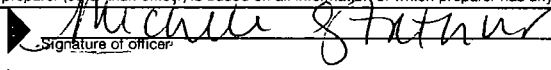
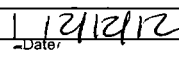
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☒ **Yes** ☐ **No**

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

Sign Here  **MICHELE ARTHUR, PRESIDENT** 

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

May the IRS discuss this return with the preparer shown above? See instructions

☐ **Yes** ☐ **No**

Form 990-EZ (2011)

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 **MEMORIAL PARENT TEACHER ORGANIZATION INCORPORATED** Employer identification number **16-1699971**

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?

	Yes	No
(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?		
- h Provide the following information about the supported organization(s)

(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	
Total									

LHA 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.")						
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						
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)						
6 Public support. Subtract line 5 from line 4						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, 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.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
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 ☐		
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 ☐		
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 ☐		
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 ☐		
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 ☐		

Schedule A (Form 990 or 990-EZ) 2011

MEMORIAL PARENT TEACHER

Schedule A (Form 990 or 990-EZ) 2011 ORGANIZATION INCORPORATED

16-1699971 Page 3

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.")	2216.	21869.	23277.	22221.	14204.	83787.
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	74005.	49011.	53867.	47331.	19366.	243580.
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	76221.	70880.	77144.	69552.	33570.	327367.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support (Subtract line 7c from line 6.)						327367.

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	76221.	70880.	77144.	69552.	33570.	327367.
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)	76221.	70880.	77144.	69552.	33570.	327367.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	.00 %
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 ☒

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 ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

2011

Open to Public
Inspection

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

▶ **See separate instructions.**

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 MEMORIAL PARENT TEACHER ORGANIZATION INCORPORATED	Employer identification number 16-1699971
--	---

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
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total 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-

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

Schedule C (Form 990 or 990-EZ) 2011

LHA

132041
01-27-12

MEMORIAL PARENT TEACHER

Schedule C (Form 990 or 990-EZ) 2011 ORGANIZATION INCORPORATED

16-1699971 Page 2

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

If the amount on line 1a, 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?

☐ Yes ☐ 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		5517.			5517.
b Lobbying ceiling amount (150% of line 2a, column(e))					8276.
c Total lobbying expenditures		250.			250.
d Grassroots nontaxable amount		1379.			1379.
e Grassroots ceiling amount (150% of line 2d, column (e))					2069.
f Grassroots lobbying expenditures		250.			250.

Schedule C (Form 990 or 990-EZ) 2011

MEMORIAL PARENT TEACHER

Schedule C (Form 990 or 990-EZ) 2011 ORGANIZATION INCORPORATED

16-1699971 Page 3

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	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		

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.

Department of the Treasury
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2011

Open To Public Inspection

Employer identification number
16-1699971

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- a ☐ Mail solicitations

- b** ☐ Internet and email solicitations

- c ☐ Phone solicitations

- d** ☐ In-person solicitations

- e ☐ Solicitation of non-government grants

- f** ☐ Solicitation of government grants

- g** ☐ Special fundraising events

- ☐
- Yes

- ☐
- No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

MEMORIAL PARENT TEACHER

Schedule G (Form 990 or 990-EZ) 2011 ORGANIZATION INCORPORATED

16-1699971 Page 2

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		BOOK FAIR (event type)	ART FUNDRAISER (event type)	6 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	15964.	7657.	26203.	49824.
	2 Less: Charitable contributions	1873.	2835.	5695.	10403.
	3 Gross income (line 1 minus line 2)	14091.	4822.	20508.	39421.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	14091.	4822.	12201.	31114.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				31114.
	11 Net income summary. Combine line 3, column (d), and line 10				8307.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue			18651.
Direct Expenses	2 Cash prizes			934.	934.
	3 Noncash prizes				
	4 Rent/facility costs			550.	550.
	5 Other direct expenses			6107.	6107.
	6 Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☒ Yes ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				7591.	
8 Net gaming income summary. Combine line 1, column d, and line 7				11060.	

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

a Is the organization licensed to operate gaming activities in each of these states?

☒ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☒ No

b If "Yes," explain:

Schedule G (Form 990 or 990-EZ) 2011 ORGANIZATION INCORPORATED

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No

- Name ► PAM REILLY, TREASURER

Address ► 69 WILLIAMS STREET - UPTON, MA 01568

- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c** If "Yes," enter name and address of the third party: _____

Name ▶

Address ►

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

MEMORIAL PARENT TEACHER
ORGANIZATION INCORPORATED

Employer identification number
16-1699971

Form 990-EZ, Part I, Line 10, Grants and Allocations:

Activity Classification: FIELDTRIP BUSSING & SCHOLARSHIPS

Grantee Name: MEMORIAL SCHOOL

Grantee Address: 69 MAIN STREET UPTON, MA 01568

Grantee Relationship: PARENT TEACHER ORG FOR SCHOOL

Date of Gift: Various

Amount Given: 3696.

Activity Classification: CULTURAL, EDUCATIONAL & COMMUNITY EVENTS

Grantee Name: MEMORIAL SCHOOL

Grantee Address: 69 MAIN STREET UPTON, MA 01568

Grantee Relationship: PARENT TEACHER ORG FOR SCHOOL

Date of Gift: Various

Amount Given: 12864.

Activity Classification: CLASSROOM REQUESTS (BOOKS, SUPPLIES, ETC.)

Grantee Name: MEMORIAL SCHOOL

Grantee Address: 69 MAIN STREET UPTON, MA 01568

Grantee Relationship: PARENT TEACHER ORGANIZATION FOR SCHOOL

Amount Given: 16060.

Total included on Form 990-EZ, line 10 32620.

Form 990-EZ, Part I, Line 16, Other Expenses:

Description of Other Expenses: Amount:

MEMBERSHIP DUES & SUBSCRIPTIONS 1127.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
132211
01-23-12

Schedule O (Form 990 or 990-EZ) (2011)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

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Name of the organization

MEMORIAL PARENT TEACHER
ORGANIZATION INCORPORATED

Employer identification number

16-1699971

SUPPLIES	31.
POSTAGE	13.
MISCELLANEOUS	53.
FILING FEES	50.
Total to Form 990-EZ, line 16	1274.

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

The organization did not, during the year, receive any funds, directly,
or indirectly, to pay premiums on a personal benefit contract.

The organization, did not, during the year, pay any premiums, directly,
or indirectly, on a personal benefit contract.

MEMORIAL PARENT TEACHER ORGANIZATION, INC
60 MAIN STREET
UPTON, MA 01568
EIN# 16-1699971
TAX YEAR ENDING 7/31/12
FORM 990-EZ ATTACHMENTS

PART I

LINE 6 SPECIAL EVENTS AND ACTIVITIES

	FALL FUNDRAISER	HOLIDAY SHOP	BOOK FAIR	BOX TOPS FUNDRAISER	SQ 1 ART FUNDRAISER	YEARBOOK FUNDRAISER	BASKET FUNDRAISER	OTHER FUNDRAISERS	TOTAL LINE 6b	CASINO NIGHT	TOTAL LINE 6d
LINE 6a & 6B											
GROSS RECEIPTS	7,279	7,314	15,964	3,362	7,657	1,162	6,073	1,013	49,823	18,651	68,474
LESS CONTRIBUTIONS	(3,766)	(1,027)	(1,873)	-	(2,835)	(902)			(10,403)		(10,403)
GROSS REVENUE	3,513	6,287	14,091	3,362	4,822	260	6,073	1,013	39,420	18,651	58,071
LINE 6c											
EXPENSES											
MERCHANDISE SUPPLIES	(3,513)	(6,287)	(14,091)	(300)	(4,822)	(261)	(437)	(1,403)	(30,377)	(7,591)	(38,704)
LINE 6c											
TOTAL EXPENSES	(3,513)	(6,287)	(14,091)	(300)	(4,822)	(261)	(437)	(1,403)	(31,114)	(7,591)	(38,704)
LINE 6d											
TOTAL NET INCOME	(0)	-	(0)	3,062	(0)	(0)	5,635	(390)	8,306	11,060	19,367

LINE 10 GRANTS AND SIMILAR AMOUNTS PAID

AMOUNTS PAID FOR SUPPLIES, EDUCATIONAL EVENTS, AND CULTURAL ARTS FOR THE
BENEFIT OF MEMORIAL SCHOOL, 69 MAIN STREET, UPTON, MA 01568

FIELDTRIP BUSSING & SCHOLARSHIPS 3,696
CULTURAL, EDUCATIONAL AND COMMUNITY EVENTS 12,864
CLASSROOM REQUESTS (BOOKS, ART SUPPLIES INSTRUMENTS, ETC) 16,060

TOTAL GRANTS AND SIMILAR AMOUNTS PAID

32,620

LINE 16 OTHER EXPENSES

MEMBERSHIP DUES & SUBSCRIPTIONS 1,127
SUPPLIES 31
POSTAGE 13
BANK CHARGES 51
FILING FEES 50
TOTAL OTHER EXPENSES 1,273