

**Short Form**

**Return of Organization Exempt From Income Tax**

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

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**2010**

**Open to Public Inspection**

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

**A For the 2010 calendar year, or tax year beginning** 09/01 , 2010, and ending 08/31 , 2011

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

<b>C</b> Name of organization MANIFEST CREATIVE RESEARCH GALLERY		<b>D</b> Employer identification number 42-1640342
Number and street (or P.O. box, if mail is not delivered to street address) PO BOX 6218		<b>E</b> Telephone number 513-861-3638
City or town, state or county, and ZIP + 4 CINCINNATI, OH 45206		<b>F</b> Group Exemption Number . . . ▶

**G** Accounting method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I Website:** ▶ MANIFESTGALLERY.ORG

**J Tax-exempt status** (check only one)-  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$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, 6b, 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. . . . ▶ \$ 163302

**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. . . . .

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .																									18250		
	2	Program service revenue including government fees and contracts . . . . .																									121774		
	3	Membership dues and assessments . . . . .																									9632		
	4	Investment income . . . . .																											
	5a	Gross amount from sale of assets other than inventory . . . . .																											
	5b	Less: cost or other basis and sales expenses . . . . .																											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .																											
	6	Gaming and fundraising events																											
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .																											
	6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1)(attach Schedule G if the sum of such gross income and contributions exceed \$15,000) . . . . .																											
6c	Less: direct expenses other than fundraising events . . . . .																												
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .																												
7a	Gross sales of inventory, less returns and allowances . . . . .																									13646			
7b	Less: cost of goods sold . . . . .																									26784			
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .																									-13138			
8	Other revenue (describe in Schedule O) . . . . .																												
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . . ▶																									136518			
Expenses	10	Grants and similar amounts paid (list in Schedule O) . . . . .																											
	11	Benefits paid to or for members . . . . .																											
	12	Salaries, other compensation, and employee benefits . . . . .																									30829		
	13	Professional fees and other payments to independent contractors . . . . .																									40252		
	14	Occupancy, rent, utilities, and maintenance . . . . .																									23524		
	15	Printing, publications, postage, and shipping . . . . .																									12913		
	16	Other expenses (describe in Schedule O) . . . . .																									18319		
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶																									125837		
Net Assets	18	Excess or (deficit) for the year. (Subtract line 17 from line 9) . . . . .																									10681		
	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) . . . . .																									32780		
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .																											
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . . ▶																									43461		

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

Form 990-EZ (2010)

**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 year
	19948	24376
22 Cash, savings, and investments . . . . .	22	24376
23 Land and buildings . . . . .	23	
24 Other assets (describe in Schedule O) . . . . .	19398	19085
25 Total assets . . . . .	39346	43461
26 Total liabilities (describe in Schedule O) . . . . .	6566	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	32780	43461

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

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

What is the organization's primary exempt purpose? VENUE FOR ART, DESIGN AND ARTISTS

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28 GALLERY EXHIBITS: 18 EXHIBITS. OPEN TO THE PUBLIC 5 HOURS PER DAY, 5 DAYS PER WEEK. 9 EXHIBIT CATALOGS PUBLISHED. INDA 5 PUBLISHED (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	68584
29 STUDIO PROGRAM: MULTIPLE FIGURE DRAWING SESSIONS OFFERED. PROFESSIONALLY INSTRUCTED COURSES AND WORKSHOPS OFFERED (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	33425
30 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a) . . . . .	32	102009

**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) Compensation (if not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JASON FRANZ CINCINNATI, OH -	PRESIDENT TREASURER 40	23600		
BRIGID O'KANE CINCINNATI, OH -	SECRETARY 8	0		
CHRISTINA DAKIN CINCINNATI, OH -	BOARD MEMBER 1	0		
DEBBIE HEUER 1 WEST CHESTER, OH 45069-	BOARD MEMBER 1	0		
LAURA FISHER CINCINNATI, OH -	BOARD MEMBER 1	0		
PAMELA GINSBURG CINCINNATI, OH -	BOARD MEMBER 1	0		
APRIL BEST CINCINNATI, OH -	BOARD MEMBER 1	0		
TIM PARSLEY MASON, OH 45040-	ASST DIRECTOR 25	15767		
JOANNA VANCE CINCINNATI, OH 45212-	ADMIN ASST 25	13136		



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

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity in Schedule O . . . . .		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		X
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)? . . . . .		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year? . . . . .		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 . . . . . 39a		
b	Gross receipts, included on line 9, for public use of club facilities . . . . . 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b	X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .	40e	X
41	List the states with which a copy of this return is filed. ▶		
42a	The organization's books are in care of ▶ JASON FRANZ Telephone no. ▶ (513) 861-3638 Located at ▶ PO BOX 6218, CINCINNATI OH ZIP + 4 ▶ 45206		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	42b	X
	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .	42c	X
	If "Yes," enter the name of the foreign country: ▶		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44a	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44b	X
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .	44c	X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. . . . .	44d	

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

**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

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a Did the organization make any transfers to an exempt non-charitable related organization?		
b If "Yes," was the related organization a section 527 organization?		
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

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

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

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

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

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

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.

<b>Sign Here</b>	Signature of officer		Date		
	JASON FRANZ - PRESIDENT				
<b>Paid Preparer's Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN
	MARY MESSMAN	<i>Mary C. Messman</i>	01/04/12	<input checked="" type="checkbox"/>	P00547789
	Firm's name	Firm's EIN		Phone no.	
Firm's address					
5709 ARNSBY PLACE SUITE A CINCINNATI, OH 45227-2832			(513) 217-1998		

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