

Short Form Return of Organization Exempt From Income Tax

2009

Open to Public Inspection

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning September 1, 2009, and ending August 31, 2010

B 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	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Manifest Creative Research Gallery Number and street (or P.O. box, if mail is not delivered to street address) Room/suite PO Box 6218 City or town, state or country, and ZIP + 4 Cincinnati, OH 45206	D Employer identification number 42-1640342 E Telephone number 513-861-3638 F Group Exemption Number ▶ N/A
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• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting Method: Cash Accrual
Other (specify) ▶

I Website: ▶ manifestgallery.org

J Tax-exempt status (check only one) — 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 \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

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

	Description	Line	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	11,597
	2 Program service revenue including government fees and contracts	2	104,817
	3 Membership dues and assessments	3	10,010
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a	14,147	
b Less: cost of goods sold	7b	11,077	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	3,070	
8 Other revenue (describe ▶ <u>miscellaneous</u>)	8	583	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	130,077	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	28,800
	13 Professional fees and other payments to independent contractors	13	39,583
	14 Occupancy, rent, utilities, and maintenance	14	24,830
	15 Printing, publications, postage, and shipping	15	10,562
	16 Other expenses (describe ▶ <u>see attached</u>)	16	18,073
17 Total expenses. Add lines 10 through 16	17	121,848	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,229
	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	24,551
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	32,780

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	Description	(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	18,548	19,948
23	Land and buildings		
24	Other assets (describe ▶ <u>Accounts Receivable, Inventory</u>)	6,746	19,398
25	Total assets	25,294	39,346
26	Total liabilities (describe ▶ <u>Taxes, wages payable, loans and accounts payable</u>)	743	6,566
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	24,551	32,780

Part III Statement of Program Service Accomplishments (See the instructions for 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? <u>venue for art, design and artist endeavors</u>			
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.			
28	Gallery exhibits: 18 exhibits served 228 artists and 2,705 visitors. Each exhibit was free and open to the public 5 hours a day, 5 days a week for at least four weeks. Nine exhibit catalogs were produced in full color. The Int'l Drawing exhibit was produced and published. (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	66,410
29	Studio program: 120 different 2-hour figure drawing sessions were offered, representing 240 hrs of studio time with live model for participants. Eleven professionally instructed courses and workshops were offered totaling 330 contact hours. A total of 282 students benefitted from studio. (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	31,355
30	_____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (attach schedule) _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a) _____	32	97,765

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for 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 45206	Pres. & Treas. 40 hrs/week	26,100	0	0
Brigid O'Kane Cincinnati, OH 45206	Secretary 8 hrs/week	0	0	0
Katherine Dintenfass Cincinnati, Ohio 45208	Board member 1 hr/week	0	0	0
Andrew Schaub Cincinnati, Ohio 45243	Board Member 1 hr/week	0	0	0
Tamera Muenta Erlanger, Kentucky 41018	Board Member 5 hrs/week	0	0	0
Tim Parsley Mason, Ohio 45040	Asst Director 25hrs/week	18,410	0	0
Joanne Vance Cincinnati, OH 45212	Admin Asst 25 hrs/week	3,325	0	0
Elaine Potter Yellow Springs, Ohio	Board member 1 hr/week	0	0	0
Christy Dakin Cincinnati, Ohio	Board member 1 hr/week	0	0	0
Debbie Heuer West Chester, Ohio 45069	Board member/ 1 hr/week	0	0	0
Laura Fisher Cincinnati, Ohio 45249	Board member/ 1 hr/week	0	0	0
Laura McNeel Norwood, Ohio	Admin Asst: 10hrs/week	7,065	0	0

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
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?	37b	✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
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	✓
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>Jason Franz</u> Telephone no. ▶ <u>513-861-3638</u> Located at ▶ <u>PO Box 6218 Cincinnati, Ohio</u> ZIP + 4 ▶ <u>45206</u>		
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	✓
	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	✓
	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 _____		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

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

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

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 . . . ▶ _____

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 _____
Signature of officer

▶ _____
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's identifying number (See instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____ EIN ▶ _____
Phone no. ▶ _____

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