

**FRED MAURHOFF  
8005 CLEARFIELD ROAD  
FREDERICK, MD 21702  
(301) 694-0312  
fredm@maurhoff.com**

October 27, 2009

BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC.  
2 EAST CHURCH STREET  
FREDERICK, MD 21705-0442

Dear SUSHIL,

Enclosed is the 2008 U.S. Form 990, Return of Organization Exempt from Income Tax, for BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC. for the tax year ending June 30, 2009.

The return should be signed and dated by an authorized officer or fiduciary and mailed on or before February 15, 2010 to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

We very much appreciate the opportunity to serve you. If you have any questions regarding this return, please do not hesitate to call.

Sincerely,

Fred Maurhoff

**Return of Organization Exempt From Income Tax**

**2008**

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

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

For the 2008 calendar year, or tax year beginning Jul 1, 2008, and ending Jun 30, 2009

Header section containing organization details: B Check if applicable (Address change, Name change, etc.), C Name of organization (BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC.), D Employer Identification Number (52-1107974), E Telephone number ((301) 694-9455), F Name and address of principal officer (FREDERICK E MAUR 8005 CLEARFIELD ROAD FREDERICK MD 21702), G Gross receipts (\$ 296,393), H(a) Is this a group return for affiliates? (Yes), H(b) Are all affiliates included? (Yes), I Tax-exempt status (501(c)(3)), J Website (N/A), K Type of organization (Corporation), L Year of Formation (1977), M State of legal domicile (MD).

**Part I Summary**

Summary table with 22 rows. Rows 1-6: Activities & Governance (Mission: SUPPORT SERVICES TO CHILDREN, 3 voting members, 5 independent members, 5 employees, 280 volunteers, 0 gross revenue, 7,072 net revenue). Rows 7-12: Revenue (Total revenue: 289,239). Rows 13-19: Expenses (Total expenses: 275,407). Rows 20-22: Net Assets or Fund Balances (Beginning of Year: 539,652; End of Year: 541,768).

**Part II Signature Block**

Signature block section: Under penalties of perjury, I declare that I have examined this return... Sign Here (Signature of officer, Date, Type or print name and title).

Paid Preparer's Use Only section: Preparer's signature (FRED MAURHOFF), Date (10/27/09), Check if self-employed (X), Preparer's identifying number, Firm's name (FRED MAURHOFF, 8005 CLEARFIELD ROAD, FREDERICK MD 21702), EIN, Phone no. ((301) 694-0312).

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

SUPPORT SERVICES TO CHILDREN

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 No

Yes 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 No

Yes No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services 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 \$ 224,404. including grants of \$ 0.) (Revenue \$ 168,190.)

TO PROVIDE SUPPORT SERVICES TO CHILDREN FROM SINGLE PARENT HOMES BY MATCHING ADULT VOLUNTEERS WITH CHILDREN ON A ONE-TO-ONE BASIS UNDER PROFESSIONAL STAFF SUPERVISION

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 224,404. (Must equal Part IX, Line 25, column (B).)

**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)? <i>If 'Yes,' complete Schedule A</i> .....	1	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? .....	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? <i>If 'Yes,' complete Schedule C, Part I</i> .....	3		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If 'Yes,' complete Schedule C, Part II</i> .....	4		X
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If 'Yes,' complete Schedule C, Part III</i> .....	5		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</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? <i>If 'Yes,' complete Schedule D, Part II</i> .....	7		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i> .....	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? <i>If 'Yes,' complete Schedule D, Part IV</i> .....	9		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i> .....	10		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> .....	11		X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i> .....	12	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i> .....	13		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.? .....	14a		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If 'Yes,' complete Schedule F, Part I</i> .....	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? <i>If 'Yes,' complete Schedule F, Part II</i> .....	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? <i>If 'Yes,' complete Schedule F, Part III</i> .....	16		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If 'Yes,' complete Schedule G, Part I</i> .....	17		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i> .....	18	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i> .....	19		X
20 Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i> .....	20		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i> .....	21		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i> .....	22		X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? <i>If 'Yes,' complete Schedule J</i> .....	23		X
24a 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, and that was issued after December 31, 2002? <i>If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25</i> .....	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		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i> .....	25a		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If 'Yes,' complete Schedule L, Part I</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? <i>If 'Yes,' complete Schedule L, Part II</i> .....	26		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i> .....	27		X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b> Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If 'Yes,' complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> Have a family member who had a direct or indirect business relationship with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i> .....	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i> .....	<b>34</b>	X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> .....	<b>35</b>	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> .....	<b>36</b>	X
<b>37</b> 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? <i>If 'Yes,' complete Schedule R, Part VI</i> .....	<b>37</b>	X

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Form 990 (2008)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
<b>1a</b>	0		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1b</b>	0		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	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		
<b>2a</b>			
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you be required to e-file this return. (see instructions)		
<b>2b</b>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>3a</b>			
<b>3b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
<b>3b</b>			
<b>4a</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)?		X
<b>4a</b>			
<b>4b</b>	If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		
<b>4b</b>			
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5a</b>			
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5b</b>			
<b>5c</b>	If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>5c</b>			
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?		X
<b>6a</b>			
<b>6b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
<b>7a</b>			
<b>7b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7b</b>			
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7c</b>			
<b>7d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year		
<b>7d</b>			
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7e</b>			
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7f</b>			
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7g</b>			
<b>7h</b>	For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>7h</b>			
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
<b>8</b>			
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		X
<b>9a</b>			
<b>9b</b>	Did the organization make any distribution to a donor, donor advisor, or related person?		X
<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10a</b>			
<b>10b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from other members or shareholders		
<b>11a</b>			
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12a</b>			
<b>12b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
<b>12b</b>			

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**Part VI Governance, Management and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

		Yes	No
<i>For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.</i>			
<b>1a</b>	Enter the number of voting members of the governing body		
<b>1b</b>	Enter the number of voting members that are independent		
<b>2</b>	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?		X
<b>3</b>	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?		X
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?		X
<b>6</b>	Does the organization have members or stockholders?		X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9a</b>	Does the organization have local chapters, branches, or affiliates?		X
<b>9b</b>	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
<b>10</b>	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
<b>11</b>	Is there any officer, director or 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		X

**Section B. Policies**

		Yes	No
<b>12a</b>	Does the organization have a written conflict of interest policy? If 'No,' go to line 13		X
<b>12b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done		
<b>13</b>	Does the organization have a written whistleblower policy?		X
<b>14</b>	Does the organization have a written document retention and destruction policy?	X	
<b>15</b>	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:		
<b>15a</b>	The organization's CEO, Executive Director, or top management official?	X	
<b>15b</b>	Other officers of key employees of the organization? Describe the process in Schedule O. (see instructions)		X
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosures**

- 17** List the states with which a copy of this Form 990 is required to be filed ► \_\_\_\_\_
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make 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 makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ► BIG BROTHERS BIG SISTERS    2 EAST CHURCH STREET    FREDERICK    MD    21705-0442    (301) 694-9455





**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	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>					
	<b>b</b> Membership dues .....	<b>1 b</b>					
	<b>c</b> Fundraising events .....	<b>1 c</b>					
	<b>d</b> Related organizations .....	<b>1 d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>	168,190.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b>	16,755.				
	<b>g</b> Noncash contribns included in lns 1a-1f: .....	\$					
	<b>h Total.</b> Add lines 1a-1f .....		184,945.				
<b>PROGRAM SERVICE REVENUE</b>	<b>Business Code</b>						
	<b>2 a</b> -----						
	<b>b</b> -----						
	<b>c</b> -----						
	<b>d</b> -----						
	<b>e</b> -----						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....		13,116.	13,116.	0.	0.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross Rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....					
		<b>c</b> Gain or (loss) .....					
		<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ 98,332. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>	98,332.				
		<b>b</b> Less: direct expenses .....	<b>b</b>	7,154.			
		<b>c</b> Net income or (loss) from fundraising events .....		91,178.	91,178.	0.	0.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from gaming activities .....					
	<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
<b>b</b> Less: cost of goods sold .....		<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> -----							
<b>b</b> -----							
<b>c</b> -----							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....							
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e .....			289,239.	104,294.	0.	0.	

**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).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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 U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	160,957.	148,080.	8,048.	4,829.
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,529.	3,397.	1,132.	0.
9 Other employee benefits	13,435.	10,076.	3,359.	0.
10 Payroll taxes	12,203.	9,152.	3,051.	0.
11 Fees for services (non-employees)				
a Management	1,341.	0.	1,341.	0.
b Legal				
c Accounting	11,299.	0.	11,299.	0.
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees				
g Other				
12 Advertising and promotion	1,683.	1,683.	0.	0.
13 Office expenses	4,507.	2,878.	1,118.	511.
14 Information technology	100.	0.	100.	0.
15 Royalties				
16 Occupancy	6,240.	4,181.	2,059.	0.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,228.	3,306.	922.	0.
20 Interest				
21 Payments to affiliates	3,775.	0.	3,775.	0.
22 Depreciation, depletion, and amortization	2,600.	1,820.	780.	0.
23 Insurance	11,215.	7,851.	2,243.	1,121.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>SCHOLARSHIP FUND</u>	7,850.	7,850.	0.	0.
b <u>TELEPHONE</u>	3,686.	2,580.	737.	369.
c <u>MAINTENANCE</u>	1,200.	0.	1,200.	0.
d <u>PRINTING &amp; PUBLICATIONS</u>	5,097.	3,415.	1,682.	0.
e <u>POSTAGE &amp; SHIPPING</u>	1,316.	987.	329.	0.
f All other expenses	18,146.	17,148.	756.	242.
25 Total functional expenses. Add lines 1 through 24f	275,407.	224,404.	43,931.	7,072.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year		
<b>ASSETS</b>	1	Cash — non-interest-bearing .....		1		
	2	Savings and temporary cash investments .....	490,546.	2	495,765.	
	3	Pledges and grants receivable, net .....		3		
	4	Accounts receivable, net .....		4		
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L .....		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6		
	7	Notes and loans receivable, net .....	33.	7		
	8	Inventories for sale or use .....		8		
	9	Prepaid expenses and deferred charges .....	12,946.	9	13,679.	
	10a	Land, buildings, and equipment: cost basis .....	10a	16,209.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D .....	10b	11,962.	10c	4,247.
	11	Investments — publicly-traded securities .....	29,280.	11	28,077.	
	12	Investments — other securities. See Part IV, line 11 .....		12		
	13	Investments — program-related. See Part IV, line 11 .....		13		
	14	Intangible assets .....		14		
	15	Other assets. See Part IV, line 11 .....		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	539,652.	16	541,768.		
<b>LIABILITIES</b>	17	Accounts payable and accrued expenses .....	17,121.	17	5,405.	
	18	Grants payable .....		18		
	19	Deferred revenue .....		19		
	20	Tax-exempt bond liabilities .....		20		
	21	Escrow account liability. Complete Part IV of Schedule D .....		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22		
	23	Secured mortgages and notes payable to unrelated third parties .....		23		
	24	Unsecured notes and loans payable .....		24		
	25	Other liabilities. Complete Part X of Schedule D .....		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	17,121.	26	5,405.	
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>					
	27	Unrestricted net assets .....		27		
	28	Temporarily restricted net assets .....		28		
	29	Permanently restricted net assets .....		29		
	<b>Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds .....		30		
	31	Paid-in or capital surplus, or land, building, and equipment fund .....		31		
	32	Retained earnings, endowment, accumulated income, or other funds .....	522,531.	32	536,363.	
	33	<b>Total net assets or fund balances.</b> .....	522,531.	33	536,363.	
	34	<b>Total liabilities and net assets/fund balances.</b> .....	539,652.	34	541,768.	

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? .....		X
b	Were the organization's financial statements audited by an independent accountant? .....	X	
c	If 'Yes' to 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? .....	X	
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? .....		X
b	If 'Yes,' did the organization undergo the required audit or audits? .....		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

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

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

Name of the organization <b>BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC.</b>	Employer identification number <b>52-1107974</b>
---	---

**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: (Please check only **one** organization.)

- 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 cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 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)**. (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 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? .....	11 g (i)	
(ii) a family member of a person described in (i) above? .....	11 g (ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above? .....	11 g (iii)	

h Provide the following information about the organizations the organization supports.

(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	
<b>Total</b>									

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . . . .	188,343.	157,471.	143,698.			489,512.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .						
4 <b>Total.</b> Add lines 1-3 . . . . .	188,343.	157,471.	143,698.			489,512.
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 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						489,512.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4 . . . . .	188,343.	157,471.	143,698.			489,512.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	866.	-662.	15,767.			15,971.
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 <b>Total support.</b> Add lines 7 through 10 . . . . .						505,483.
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 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	96.84%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f . . . . .	15	96.81%

16a **33-1/3 support test – 2008.** If the organization did not check the box on line 13, and the 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 – 2007.** 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 – 2008.** 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 – 2007.** 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 . . . . .

**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.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (add lns 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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

**19a 33-1/3 support tests – 2008.** 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 – 2007.** If the organization did not check a box on line 14 or 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 D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

Employer identification number

BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC.

52-1107974

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Table with 2 columns: Question number, Held at the End of the Year. Includes questions 1-9 regarding 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.

Table with 2 columns: Question number, Amount. Includes questions 1a-1b regarding collections of art and historical treasures.

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

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 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 Trust, Escrow and Custodial Arrangements** Complete if 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 |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 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 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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
| b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		16,209.	11,962.	4,247.
e Other				
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				<b>4,247.</b>



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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	289,239.
2	Total expenses (Form 990, Part IX, column (A), line 25)	275,407.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	13,832.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4-8	
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	13,832.

**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	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	
	e Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investments 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 revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)		5

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

1	Total expenses and losses per audited financial statements		1
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 Losses reported on Form 990, Part IX, line 25	2c	
	d Other (Describe in Part XIV)	2d	
	e Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investments 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 should equal Form 990, Part I, line 18.)		5

**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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

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**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))	
		(event type)	(event type)	NONE (total number)		
REVENUE	1	Gross receipts				
	2	Less: Charitable contributions				
	3	Gross revenue (line 1 minus line 2)				
DIRECT EXPENSES	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs				
	7	Other direct expenses				
	8	Direct expense summary. Add lines 4- through 7 in column (d)				
	9	Net income summary. Combine lines 3 and 8 in column (d)				

**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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))	
REVENUE	1	Gross revenue				
	2	Cash prizes				
DIRECT EXPENSES	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Combine lines 1 and 7 in column (d)				

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If 'No,' Explain: -----		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If 'Yes,' Explain: -----		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

**13** Indicate the percentage of gaming activity operated in:

<b>a</b> The organization's facility .....	<b>13a</b>	%
<b>b</b> An outside facility .....	<b>13b</b>	%

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ -----

Address: ▶ -----

**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue? .....

<b>15a</b>	YES	NO
------------	-----	----

**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:

Name: ▶ -----

Address: ▶ -----

**16** Gaming manager information

Name: ▶ -----

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided: ▶ -----

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....

<b>17a</b>	YES	NO
------------	-----	----

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



# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **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.

**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.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>	Name of Exempt Organization <b>BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC.</b>	Employer identification number <b>52-1107974</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>2 EAST CHURCH STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>FREDERICK MD 21705-0442</b>	

**Check type of return to be filed** (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ▶ BIG BROTHERS BIG SISTERS \_\_\_\_\_

Telephone No. ▶ (301) 694-9455 \_\_\_\_\_ FAX No. ▶ \_\_\_\_\_

- 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 will cover.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Feb 15, 20 10, 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 Jul 1, 20 08, and ending Jun 30, 20 09.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> 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	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	<b>3b</b>	\$	0.
<b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	<b>3c</b>	\$	0.

**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.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

**990-EZ, 990, 990-T and 990-PF  
Information Worksheet**

**2008**

**Part I – Identifying Information**

Employer Identification Number ..... 52-1107974  
 Name ..... BIG BROTHERS BIG SISTERS OF FREDERICK COUNTY, INC.  
 Address ..... 2 EAST CHURCH STREET Room/Suite ..... \_\_\_\_\_  
 City ..... FREDERICK State ... MD ZIP Code ... 21705-0442  
 Foreign Country ..... \_\_\_\_\_  
 Telephone Number ..... (301) 694-9455 Extension ..... \_\_\_\_\_  
 Fax ..... \_\_\_\_\_ E-Mail Address ..... \_\_\_\_\_

**Eligible for hurricane tax relief legislation benefits, check here**

**Part II – Type of Return**

- |  |   |
|--|---|
| <input type="checkbox"/> Form 990-EZ <b>only</b>         | <input type="checkbox"/> Form 990-EZ <b>with</b> Form 990-T   |
| <input checked="" type="checkbox"/> Form 990 <b>only</b> | <input type="checkbox"/> Form 990 <b>with</b> Form 990-T  |
| <input type="checkbox"/> Form 990-PF <b>only</b>         | <input type="checkbox"/> Form 990-PF <b>with</b> Form 990-T   |
| <input type="checkbox"/> Form 990-T <b>only</b>          | <input type="checkbox"/> Form 990-N (gross receipts \$25,000 or less) <b>for Electronic Filing only</b> |

**QuickBooks Import Users & 990 to 990-EZ Data Transfer Option:** Check if you're filing the EZ & want 990 imported data copied to the EZ **OR** for those not importing from QuickBooks who transferred from prior year 990 and now qualify to file the EZ this year, check this box to transfer 990 data to the EZ.

**IMPORTANT**

Before transferring data from Form 990 to Form 990-EZ, refer to "How to transfer data from filing Form 990 to 990-EZ" listed above in the Most Common Support Questions or Tax Help for this line.

**Part III – Type of Organization**

- |  |                              |   |
|--|------------------------------|---|
| <input checked="" type="checkbox"/> 501(c) Corporation/Association | <u>3</u> (subsection number) | <input type="checkbox"/> 220(e) Trust       |
| <input type="checkbox"/> 501(c) Trust                              | _____ (subsection number)    | <input type="checkbox"/> 408A Trust         |
| <input type="checkbox"/> 4947(a)(1) Trust                          |                              | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408(e) Trust                              |                              | <input type="checkbox"/> 529(a) Trust       |
| <input type="checkbox"/> 401(a) Trust                              |                              | <input type="checkbox"/> 530(a) Trust       |
| <input type="checkbox"/> Other _____ (describe)                    |                              | <input type="checkbox"/> 527 Organization   |
|  |                              | <input type="checkbox"/> 501(c) Association |

**Part IV – Tax Year and Filing Information**

- Calendar year
- Fiscal year – Ending month ..... 6
- Short year – Beginning date ..... \_\_\_\_\_ Ending date ..... \_\_\_\_\_
- Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

**Part V – 2008 Estimated Taxes Paid**

Check this box if the organization is a private foundation

Form 990-T      Form 990-PF

Amount of 2007 overpayment credited to 2008 estimated tax ..... \_\_\_\_\_

Payment Quarters	Due Date	Form 990-T		Form 990-PF	
		Date Paid	Amount Paid	Date Paid	Amount Paid
1st Quarter Payment	<u>10/15/08</u>	_____	_____	_____	_____
2nd Quarter Payment	<u>12/15/08</u>	_____	_____	_____	_____
3rd Quarter Payment	<u>03/16/09</u>	_____	_____	_____	_____
4th Quarter Payment	<u>06/15/09</u>	_____	_____	_____	_____
Additional Payment 1		_____	_____	_____	_____
Additional Payment 2		_____	_____	_____	_____
Additional Payment 3		_____	_____	_____	_____
Additional Payment 4		_____	_____	_____	_____

**Part VI – Electronic Filing Information**

**Electronic Filing:**

File the federal return electronically

**Practitioner PIN program:**

Sign this return electronically using the Practitioner PIN  
 ERO entered PIN  
 Officer's PIN (enter any 5 numbers) .....  
 Date PIN entered .....

**Electronic Filing of Extensions:**

Check this box to file **Form 8868** (application for extension of time to file return) electronically

**Information required for Electronic Filing:**

Officer's Name .....

**Electronic Filing of Amended Return:**

Check this box to file **amended return** electronically

**Part VII – Electronic Funds Withdrawal Information (Form 990PF filers only)**

<b>Yes</b>	<b>No</b>	
<input type="checkbox"/>	<input type="checkbox"/>	Use <b>electronic funds withdrawal</b> of <b>federal balance due</b> (EF only)?
<input type="checkbox"/>	<input type="checkbox"/>	Use <b>electronic funds withdrawal</b> of <b>Form 8868 balance due</b> (EF only)?
<input type="checkbox"/>	<input type="checkbox"/>	Use <b>electronic funds withdrawal</b> of <b>amended return balance due</b> (EF only)?

If any options selected above, enter information below, **(Review transferred information for accuracy)**

**Bank Information**

Name of Financial Institution (optional) .....  
 Check the appropriate box  Checking  Savings  
 Routing number .....  
 Account number .....

**Payment Information**

Enter the payment date to withdraw tax payment .....  
 Balance due amount from this return .....  
 Enter an amount to withdraw tax payment .....  
 If partial payment is made, the remaining balance due .....

**Part VIII – Information for Client Letter**

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date .....	02/15/10		

Letter Salutation .... SUSHIL

**Part IX – Return Preparer**

Enter preparer code from Firm/Preparer Info (See Help) ..... 1

**QuickZoom** to Firm/Preparer Info .....

**QuickZoom** to Form 990-EZ, Pages 1 through 4 .....

**QuickZoom** to Form 990, Page 1 .....

**QuickZoom** to Form 990-PF, Page 1 .....

**QuickZoom** to Form 990-T, Page 1 .....

**QuickZoom** to Form 990-N, e-PostCard .....


**QuickZoom** to Client Status .....





teew0101.SCR 02/25/09

Form 990 p 10: Part IX Statement of Functional Expenses

**Line 22 - Depreciation, Depletion, and Amortization Smart Worksheet**

To enter assets, **QuickZoom** to Asset Entry Worksheet ..... → 

To view a calculated report of all depreciation information for Form 990,  
**QuickZoom** to the Depreciation/Amortization Report ..... → 

**QuickZoom** to Form 4562 for Form 990 ..... → 

The following items carry to line 22 below:

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>A</b> Depreciation .....	2,600.	1,820.	780.	0.
<b>B</b> Depletion .....				
<b>C</b> Amortization .....				

Form 990 p 10: Part IX Statement of Functional Expenses

**Line 24f - All Other Expenses Smart Worksheet**


The total of the following items carry to line 24f below:

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>BACKGROUND CHECKS</b>	2,866.	2,866.	0.	0.
<b>UTILITIES</b>	2,419.	1,693.	484.	242.
<b>MEETINGS</b>	129.	97.	32.	0.
<b>CONTRIBUTIONS</b>	25.	0.	25.	0.
<b>OTHER</b>	12,707.	12,492.	215.	0.

Sch D, page 5 (Copy No. 1): Part XIV Supplemental Information

**Supplemental Information Smart Worksheet**

Description of this copy of Schedule D, page 5 .... Copy No. 1

**QuickZoom** here to another copy of Schedule D, page 5 ..... → 



8868 p1- 990: Application for Extension of Time to File (1st Ext) -990/990-EZ

<b>Filing Address Smart Worksheet</b>	
Send Form 8868 to:	<u>Department of the Treasury</u> <u>Internal Revenue Service Center</u> <u>Ogden, UT 84201-0012</u>