

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)

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

A For the 2010 calendar year, or tax year beginning , and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization Granny's Garden School, Inc.
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
20 Miami Drive
 City or town, state or country, and ZIP + 4
Loveland OH 45140

D Employer identification number
20-3616348

E Telephone number
(513) 324-2873

F Name and address of principal officer:
Roberta Paolo 20 Miami Drive, Loveland, OH 45140

G Gross receipts \$ 102,164

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ www.grannysgardenschool.com

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 2005 **M** State of legal domicile: OH

H(c) Group exemption number ▶

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Granny's Garden School uses school grounds to help students experience nature, the satisfaction of growing their own food and to appreciate the simple pleasure of picking a flower. We collaborate with schools to offer the Schoolyard Nature Network and the Family Garden Project.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	15
	6 Total number of volunteers (estimate if necessary)	6	625
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	59,117	71,220
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	91,227	102,164
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	63,480	72,044
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	25,233	43,662
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	88,713	115,706	
19 Revenue less expenses. Subtract line 18 from line 12	2,514	-13,542	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	42,135	35,663
	22 Net assets or fund balances. Subtract line 21 from line 20	0	7,000
		42,135	28,663

Part II Signature Block

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

Sign Here ▶ _____ Date _____
 Signature of officer

▶ _____
 Type or print name and title

Paid Preparer's Use Only

Print/Type preparer's name <u>Catherine M Moseley, CPA</u>	Preparer's signature <u>Catherine M Moseley, CPA</u>	Date <u>7/18/2011</u>	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Firm's name ▶ <u>Catherine M. Moseley, CPA</u>		Firm's EIN ▶		
Firm's address ▶ <u>1710 Old Farm Drive, Loveland, OH 45140</u>		Phone no. <u>(513) 515-2084</u>		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III []

1 Briefly describe the organization's mission:
Granny's Garden School uses school grounds to help students experience nature, the satisfaction of growing their own food and to appreciate the simple pleasure of picking a flower. We collaborate with schools to offer hands-on learning opportunities that compliment the school's curriculum.

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

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

4 Describe the 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 \$ 93,162 including grants of \$ 0) (Revenue \$ 30,944)
Granny's Garden School uses the school grounds to help students discover the beauty and importance of nature, to experience the satisfaction of growing their own food and to appreciate the simple pleasure of picking a flower. We collaborate with schools and the community to offer fun, imaginative, hands-on learning to compliment the school's curriculum. We guide educators in the innovative and practical conversion of school grounds into self-sufficient learning environments that encourage critical thinking, problem solving and love for nature. Granny's Garden School serves an average of more than 2,000 children and adults per year each visiting an average of 10 times per year.

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 93,162

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>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	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>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any similar funds or 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>		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>		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>		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>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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 United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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, Parts II and IV</i>		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, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States 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 of grants and other assistance to individuals in the United States 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <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, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 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 Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 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>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V []

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 14b regarding Form 1096, Form W-2G, Form W-3, and various tax compliance requirements.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (11), 1b (11), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include 10a (X), 10b, 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> OH
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.
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: -> Roberta Paolo (513) 324-2873 20 Miamiview Drive, Loveland, OH 45140

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Roberta Paolo Exec Director	40.	X		X			14,000	0	0	
(2) Janet Fahrenbruck-Lynch Board Member	5.	X					0	0	0	
(3) Dan Heimbrock Board Member	5.	X					0	0	0	
(4) Nancy Garfinkel Board Member	5.	X					0	0	0	
(5) David Huey Board Member	5.	X					0	0	0	
(6) Brigitte Cordier Board Member	5.	X					0	0	0	
(7) Sid Raisch Board Member	5.	X					0	0	0	
(8) Martine Enselme Board Member	5.	X					0	0	0	
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17).....										
(18).....										
(19).....										
(20).....										
(21).....										
(22).....										
(23).....										
(24).....										
(25).....										
(26).....										
(27).....										
(28).....										
1b Sub-total							14,000	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							14,000	0	0	

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

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	0					
	b Membership dues	1b	0					
	c Fundraising events	1c	0					
	d Related organizations	1d	0					
	e Government grants (contributions)	1e	0					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	71,220					
	g Noncash contributions included in lines 1a-1f: \$		0					
	h Total. Add lines 1a-1f			71,220				
Program Service Revenue	2a Programs Revenue	Business Code						
		900099		1,657	1,657			
	b							
	c Special Events Revenue	900099		29,287	29,287			
	d			0				
	e			0				
	f All other program service revenue			0				
	g Total. Add lines 2a-2f			30,944				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			0				
	4 Income from investment of tax-exempt bond proceeds			0				
	5 Royalties			0				
	6a Gross Rents	(i) Real	(ii) Personal					
	b Less: rental expenses							
	c Rental income or (loss)	0	0					
	d Net rental income or (loss)			0				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
	b Less: cost or other basis and sales expenses	0	0					
	c Gain or (loss)	0	0					
	d Net gain or (loss)			0				
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a		0				
		b Less: direct expenses	b	0				
		c Net income or (loss) from fundraising events			0			
9a Gross income from gaming activities. See Part IV, line 19	a		0					
	b Less: direct expenses	b	0					
	c Net income or (loss) from gaming activities			0				
10a Gross sales of inventory, less returns and allowances	a		0					
	b Less: cost of goods sold	b	0					
	c Net income or (loss) from sales of inventory			0				
Miscellaneous Revenue		Business Code						
11a			0					
b			0					
c			0					
d All other revenue			0					
e Total. Add lines 11a-11d			0					
12 Total revenue. See instructions			102,164	30,944	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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	14,000		14,000	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	53,091	53,091		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	4,953	3,919	1,034	
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	0			
c	Accounting	1,493		1,493	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	7,374	7,374		
12	Advertising and promotion	0			
13	Office expenses	2,801		2,801	
14	Information technology	485		485	
15	Royalties	0			
16	Occupancy	0			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	319	319		
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,148	0	1,148	0
23	Insurance	2,779	1,984	795	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a	Programs Expenses	3,802	3,802		
b	Development Expenses	7,800	7,800		
c	Special Events Expenses	14,873	14,873		
d	Public Relations	738		738	
e	Ohio Attorney General Office	50		50	
f	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24f	115,706	93,162	22,544	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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
Assets	1 Cash—non-interest-bearing	42,135	1	35,663
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,098		
	b Less: accumulated depreciation	10b 2,098	0	10c 0
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	42,135	16	35,663	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial 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	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	7,000
25 Other liabilities. Complete Part X of Schedule D	0	25	0	
26 Total liabilities. Add lines 17 through 25	0	26	7,000	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	42,135	32	28,663
33 Total net assets or fund balances	42,135	33	28,663	
34 Total liabilities and net assets/fund balances	42,135	34	35,663	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	102,164
2	Total expenses (must equal Part IX, column (A), line 25)	2	115,706
3	Revenue less expenses. Subtract line 2 from line 1	3	-13,542
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	42,135
5	Other changes in net assets or fund balances (explain in Schedule O)	5	70
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	28,663

Part XII Financial Statements and Reporting

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

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

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return Granny's Garden School, Inc.	Business or activity to which this form relates 990	Identifying number 20-3616348
---	--	----------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	1,148
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
Toshiba Laptop	650	650
Server	498	498
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,148
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	1,148
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562.	10	950
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	2,098

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

Name of the organization Granny's Garden School, Inc.	Employer identification number 20-3616348
--	--

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

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

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

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

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									0
(B)									0
(C)									0
(D)									0
(E)									0
Total									0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) 0.00%; 15 Public support percentage from 2009 Schedule A, Part II, line 14 0.00%; 16a 33 1/3% support test-2010; b 33 1/3% support test-2009; 17a 10%-facts-and-circumstances test-2010; b 10%-facts-and-circumstances test-2009; 18 Private foundation.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	20,475	49,553	61,247	59,117	71,220	261,612
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	8,838	22,294	24,157	32,110	30,944	118,343
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	29,313	71,847	85,404	91,227	102,164	379,955
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						379,955

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	29,313	71,847	85,404	91,227	102,164	379,955
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
13 Total support. (Add lines 9, 10c, 11, and 12.)	29,313	71,847	85,404	91,227	102,164	379,955

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	100.00%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.00%

- 19a 33 1/3% support tests--2010.** 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--2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2010

▶ **Attach to Form 990, 990-EZ, or 990-PF.**

Name of the organization	Employer identification number
Granny's Garden School, Inc.	20-3616348

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Granny's Garden School, Inc.	Employer identification number 20-3616348
---	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Roberta Schlachter 2335 Beechcreek Lane Cincinnati OH 45233 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	R&J Sweeney Family Foundation 6235 Hawk Ridge Road Cincinnati OH 45243 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Meshewa Foundation C/O Mellon Bank PO Box 185 Pittsburgh PA 15230 Foreign State or Province: _____ Foreign Country: _____	\$ 55,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization Granny's Garden School, Inc.	Employer identification number 20-3616348
--	--

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	\$ 0	-----
-----	\$ 0	-----
-----	\$ 0	-----
-----	\$ 0	-----
-----	\$ 0	-----
-----	\$ 0	-----
-----	\$ 0	-----

Name of organization Granny's Garden School, Inc.	Employer identification number 20-3616348
---	---

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ 0

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... For. Prov. Country

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... For. Prov. Country

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... For. Prov. Country

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... For. Prov. Country

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

- Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: Granny's Garden School, Inc. Employer identification number: 20-3616348

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No

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

Form for Part II Conservation Easements. Includes checkboxes for purposes (land for public use, natural habitat, open space, historic area, historic structure) and a table for 'Held at the End of the Tax Year' with rows 2a-2d. Also includes questions 3-9 regarding monitoring, expenses, and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a-1b and 2a-2b regarding reporting requirements and amounts.

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

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

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIV and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.
2a Did the organization include an amount on Form 990, Part X, line 21?
b If "Yes," explain the arrangement in Part XIV.

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

Table with 5 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and 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:
(i) unrelated organizations
(ii) related organizations
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIV the intended uses of the organization's endowment funds.

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

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

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

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely-held equity interests	0	
(3) Other	0	
(A)	0	
(B)	0	
(C)	0	
(D)	0	
(E)	0	
(F)	0	
(G)	0	
(H)	0	
(I)	0	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)	0	
(2)	0	
(3)	0	
(4)	0	
(5)	0	
(6)	0	
(7)	0	
(8)	0	
(9)	0	
(10)	0	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

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

(a) Description	(b) Book value
(1)	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
(11)	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	0

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

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1 102,164
2	Total expenses (Form 990, Part IX, column (A), line 25)	2 115,706
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3 -13,542
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV.)	8
9	Total adjustments (net). Add lines 4 through 8	9 0
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10 -13,542

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 0
3	Subtract line 2e from line 1	3 0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c 0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5 0

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	Other losses	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e 0
3	Subtract line 2e from line 1	3 0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c 0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5 0

Part XIV Supplemental Information

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

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047

2010

Open To Public Inspection

Name of the organization

Granny's Garden School, Inc.

Employer identification number

20-3616348

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
	(1) Roberta Paolo For Operating Funds	X				7,000	7,000		X	
(2)			0	0						
(3)			0	0						
(4)			0	0						
(5)			0	0						
(6)			0	0						
(7)			0	0						
(8)			0	0						
(9)			0	0						
(10)			0	0						
Total				\$ 7,000						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Granny's Garden School, Inc.

Taxpayer Name

20 Miami Drive

Taxpayer Address (optional)

Loveland, OH 45140

1. Your federal income tax return for 2010 was filed electronically with the Ogden Submission Processing Center. The electronic filing services were provided by _____.
2. Your return was accepted on 7/18/2011 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Declaration Control Number (DCN) assigned to your return is _____.
3. Your return was accepted on _____. Please allow 4-6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment was accepted.
5. Your electronic funds withdrawal payment was not accepted. You must pay the balance due by the prescribed due date. You may see your payment options in the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 5/5/2011. The Declaration Control Number (DCN) assigned to your extension is _____.

**PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, please allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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

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

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

Type or print	Name of exempt organization Granny's Garden School, Inc.	Employer identification number 20-3616348
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 20 Miami Drive	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Loveland OH 45140	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Roberta Paolo
- Telephone No. ▶ (513) 324-2873 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 is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15/2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 2010 or
 ▶ tax year beginning _____, and ending _____

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

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

Part I Summary (4562)

	Federal	Federal AMT	OH
1a Maximum amount. See instructions for a higher limit for certain businesses	1a 500,000	1a 500,000	1a 500,000
1b Additions or subtractions to line 1a	1b 0	1b 0	1b 0
1c Additional Qual Empowerment Zone amount (Max: \$35,000)	1c 0	1c 0	1c 0
1d Additional Qual Enterprise Zone amount (Max: \$35,000)	1d 0	1d 0	1d 0
1e Additional Qual GO Zone (Max: \$100,000)	1e 0	1e 0	1e 0
1f Additional Qual Disaster Assistance (Max: \$100,000)	1f 0	1f 0	1f 0
1g Adjusted maximum amount. Add lines 1a through 1f	1g 500,000	1g 500,000	1g 500,000
2a Total cost of section 179 property (Asset Entry & 4562).	2a 1,148	2a 1,148	2a 1,148
2b Additions or subtractions to line 2a	2b 0	2b 0	2b 0
2c Adjusted total cost of section 179 property placed in service	2c 1,148	2c 1,148	2c 1,148
3a Threshold cost of section 179 property before reduction in limitation	3a 2,000,000	3a 2,000,000	3a 2,000,000
3b Additional threshold amount for Qual Disaster Assistance or GO Zone assets (smaller of cost or \$600,000 per zone)	3b 0	3b 0	3b 0
3c Adjusted threshold cost of section 179 property	3c 2,000,000	3c 2,000,000	3c 2,000,000
4 Reduction in limitation. Subtract line 3c from line 2c. If zero or less, enter -0-	4 0	4 0	4 0
5 Dollar limitation for tax year. Subtract line 4 from line 1g. If zero or less, enter -0-	5 500,000	5 500,000	5 500,000
6a Elected cost (Qual Real Prop)	6a 0	6a 0	6a 0
6b Elected cost (All Other Prop)	6b 1,148	6b 1,148	6b 1,148
6c Total section 179 property	6c 1,148	6c 1,148	6c 1,148
6d Sec 179 prop from Schedule K-1s (Qual Real Prop)	6d 0	6d 0	6d 0
6e Sec 179 prop from Schedule K-1s (All Other Prop)	6e 0	6e 0	6e 0
6f Total section 179 property from Schedule K-1s	6f 0	6f 0	6f 0
6g Total section 179 property that is non-listed property	6g 1,148	6g 1,148	6g 1,148
7 Section 179 property that is listed property	7 0	7 0	7 0
8 Total elected cost of section 179 property. Add lines 6g and 7.	8 1,148	8 1,148	8 1,148
9a Tentative deduction (Qual Real Prop)	9a 0	9a 0	9a 0
9b Tentative deduction (All Other Prop)	9b 1,148	9b 1,148	9b 1,148
9c Total tentative deduction	9c 1,148	9c 1,148	9c 1,148
10 Total carryover of disallowed section 179 deduction from 2009 Form 4562 (line 13)	10 950	10 950	10 950
11 Business income limitation			
a Business taxable income calculated for Section 179 limitation	11a 0	11a 0	11a 0
b Form 4797 gain or loss	11b 0	11b 0	11b 0
c Schedule D Business gain or loss	11c 0	11c 0	11c 0
d Adjustments to business taxable income	11d 0	11d 0	11d 0
e Adjusted business taxable income. Combine lines 11a through 11d	11e 0	11e 0	11e 0
f Enter the smaller of business income (not less than zero) or line 5	11f 0	11f 0	11f 0
12a Allowable section 179 deduction (Qual Real Prop)	12a 0	12a 0	12a 0
12b Allowable section 179 deduction (All Other Prop)	12b 0	12b 0	12b 0
12c Total allowable section 179 expense deduction	12c 0	12c 0	12c 0
13a Carryover of disallowed deduction to 2011 (Qual Real Prop)	13a 0	13a 0	13a 0
13b Carryover of disallowed deduction to 2011 (All Other Prop)	13b 2,098	13b 2,098	13b 2,098
13c Total carryover of disallowed deduction to 2011. Add lines 13a and 13b	13c 2,098	13c 2,098	13c 2,098
14 Difference in regular Section 179 deduction and AMT Section 179 deduction	14 0	14 0	14 0

Data Sheet (8868)

For the calendar year or other tax year beginning _____, and ending _____			
Name Granny's Garden School, Inc.			FEIN 20-3616348
Address 20 Miami Drive			
City, Town, or Post Office Loveland	State OH	Zip Code 45140	Foreign Country

Part I (8868) - Books in Care Of

Name			
<input checked="" type="checkbox"/> Person	Roberta Paolo		
<input type="checkbox"/> Business			
Address 20 Miami Drive		Fax no.	Telephone no. (513) 324-2873
City Loveland	State OH	Zip code 45140	Foreign country

Part II, Ln 7 (8868) - Extension Explanation

Part II, Line 7 - State in detail why you need the extension

- Additional time is needed due to unavoidable absence of the taxpayer. NOTE: The absence must have been of an individual having sole authority to execute the return
- Additional time is needed to reconstruct business records destroyed by fire or other casualty of the taxpayers place of business
- An attempt to obtain information necessary for filing a return was requested in a timely fashion, but the information was not furnished in sufficient time to permit the timely filing of the return, or the taxpayer personally visited an IRS office for the purpose of securing information or advice and was unable to meet with an IRS representative
-

2010 Electronic Filing Information (8868)

Signature Method

 Option (1) - Using Practitioner PIN. Use Section (A) below.

 Option (2) - Scanned 8453-EO.

PIN Information Enter information below

(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered
Taxpayer PIN:	16348	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ERO PIN:	56474		

EFIN

Enter your 6-digit EFIN number. You can enter EFINS in the Paid Preparer Table (press F3 to open.)

 EFIN: 311275

Name Control

(See instructions on the 'Name Control' tab)

GRAN

Organization Information

Name Granny's Garden School, Inc.		Employer identification no. 20-3616348	
Address 20 Miamiview Drive		Daytime phone (513) 324-2873	
Address continuation		In care of name	
City Loveland	State OH	Zip code 45140	Foreign country
Officer name Roberta Paolo	Title Executive Director	Phone	Date return signed 07/17/2011

ERO

(Enter data in the Preparer Manager)

ERO's name Catherine M Moseley, CPA		Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN P00105034
Firm's name Catherine M. Moseley, CPA		ERO's EIN 27-4756508	
Address 1710 Old Farm Drive		Phone (513) 515-2084	
City Loveland	State OH	ZIP code 45140	

Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name Catherine M Moseley, CPA		Non-paid prep type	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN P00105034
Firm's name Catherine M. Moseley, CPA		EIN 27-4756508		
Address 1710 Old Farm Drive		Phone (513) 515-2084		
City moseleycpa@gmail.com	State OH	ZIP code 45140		

Payment Options for Electronically Filed Extension (8868)**Zero Balance Option** Taxes have been paid in full.**Payment Options (page 1)** You owe \$0 in tax liability. Check this box if you have already mailed a paper Form 8868(page 1) to IRS. Direct Debit. Complete the Bank Information section below. Be sure to include the payment date. Electronic Federal Tax Payment System (EFTPS). [Visit http://www.eftps.gov/](http://www.eftps.gov/)**Bank Information****Tax Payer's Bank Information:**

Routing number:

Account number:

Type of account:

 Checking Savings

If a payment is due, enter the date of payment and the amount you will pay.

Date

Amount to Pay

 0**Perjury Statement**

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2010 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Officer's Signature

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 16348Date: 7/17/2011**ERO Declaration**

I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this tax return by entering my PIN below:

ERO's PIN 31127556474

(Enter EFIN plus 5 self-selected numerics)

Name Control Instructions (8868)

The name control is based on the type of name on the return. Use the 'Name Control' section on Page 1 and follow the instructions to avoid rejections.

You can enter the name control yourself on Page 1, but we strongly suggest you follow the IRS steps.

Below are some examples of the name control from the IRS:

Individual Names/Sole Proprietorships	Name Control	Derive the Name Control from the name as explained below.
Ralph <u>Teak</u> Dorothy <u>Willow</u> Arthur P. <u>Aspen</u> , Attorney Jane <u>Hemlock</u> , The Pecan Café	TEAK WILL ASPE HEML	The Name Control consists of the first four characters of the primary taxpayer's last name.
Thomas A. <u>El-Oak</u> Ann O' <u>Spruce</u>	EL-O OSPR	The hyphen (-) is the ONLY special character allowed in the Individual Name Control.
Dannette <u>B</u> James P. <u>Ai</u>	B AI	The Name Control must contain no more than four characters. However, it may contain less than four characters.
Daniel P. <u>Di Almond</u> Mary J. <u>Van Elm</u>	DIAL VANE	Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control.
Janet C. Redbud <u>Laurel</u> Dee (Plum) <u>Birch</u>	LAUR BIRC	When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer.
Joan <u>Hickory-Hawthorn</u> Dale <u>Redwood-Cedar</u>	HICK REDW	When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.
Dell <u>Ash</u> & Linda <u>Birch</u> Trey & Joan <u>Eucalyptus</u>	ASH EUCA	On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer's last name.
Juanita <u>de la</u> Fuente B. A. <u>De</u> Rodrigues	DELA DERO	When "del," "de," or "de la" appear with a Hispanic name, include it as part of the Name Control.
Juan <u>Garza</u> Morales Maria <u>Lopez</u> y Moreno	GARZ LOPE	When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. Note: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control.
Dang Van <u>Le</u> Nhat Thi <u>Pham</u>	LE PHAM	When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. Note: These are common Asian-Pacific middle names.
Kim Van <u>Nguyen</u> & Thi <u>Tran</u>	NGUY	The name "Nguyen" is a common last name used by both male and female taxpayers.
<u>Kwan</u> , Kim Van & Yue <u>Le</u>	KWAN	The last name may appear first on the name line. Note: On the signature line, the last name often appears first.

Estates	Name Control	Derive the Name Control from the name as explained below.
Frank <u>Walnut</u> Estate Alan Beech, Exec. Estate of Jan <u>Poplar</u> Homer J. <u>Maple</u> Estate	WALN POPL MAPL	The Name Control is the first four characters of the individual's last name. Note: The decedent's name may be followed by "Estate" on the name line.

Trusts and Fiduciaries:	Name Control	Derive the Name Control from the name of the trust as explained below.
a. Jan <u>Fir</u> Trust FBO Patrick Redwood Chestnut Bank TTEE	FIR	a. If only an individual is listed, use the first four characters of the last name. Note: Never include any part of the word "trust" in the Name Control.
Donald C. <u>Beech</u> Trust FBO Mary, Karen &	BEEC	
Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Fig & Laura Fir	BALS	
Richard L. <u>Aster</u> Charitable	ASTE	

Remainder Unitrust		
b. Cedar Corp. Employee Benefit Trust	CEDA	b. When a corporation, association, or endowment is part of the Trust name, use the first four characters of the name of the corporation, association, etc.
Magnolia Association Charitable Lead Trust	MAGN	
Maple-Birch Endowment Trust John J. Willow, Trustee	MAPL	
c. Trust No. 12190 FBO Margaret Laurel	1219	c. For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use enough letters from "GNMA" to complete the Name Control.
ABCD Trust No. 001036 Elm Bank TTEE	1036	
0020, GNMA POOL	20GN	
GNMA Pool No. 00100B	100G	
d. Michael Teak Clifford Trust	TEAK	d. If the Trust is a "Clifford" Trust, use the last four characters of the last name.

Partnerships	Name Control	Derive the Name Control from the name of the trust as explained below.
<u>Redbud</u> Restaurant <u>Teak</u> Drywall Finishers <u>Howard</u> Elder Development Co. DBA <u>P&L</u> Pump Co Almond Group E. J. Fig, M. L. Maple	REDB TEAK HOWA P&LP ALMO	Derive the Name Control for partnership entities from the trade or business name of the partnership. Note: Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.
The <u>Hemlock</u> Cup The <u>Hawthorn</u>	HEML THEH	Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>Bob</u> <u>Oak</u> & Carol Hazel <u>Cedar</u> , Teak & Pine, Ptrs	OAK CEDA	If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.

Corporations	Name Control	Derive the Name Control from the name of the trust as explained below.
<u>Sumac</u> Field Plow Inc. <u>11th</u> Street Inc. <u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Assoc. <u>Rho</u> Alpha Chapter The <u>Joseph</u> Holly Foundation <u>Kathryn</u> Fir Memorial Fdn.	SUMA 11TH CITY WALN RHOA JOSE KATH	Derive the Name Control from the first four significant characters of the corporation name.
The <u>Hemlock</u> Cup The <u>Hawthorn</u>	HEML THEH	Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D. P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat it as the business name of the corporation: PC – Professional Corporation SC – Small Corporation PA – Professional Association PS – Professional Service

Where to File (8868)

Do NOT mail form 8453-EO. A signed, scanned copy must be attached to the electronic return.
From the E-Services menu, select E-File, then 'Attachments for 1120 / 990 / 1065'.

Assets by Classification - 990

12/31/2010 Granny's Garden School, Inc. 20-3616348

Item No.	Description of Property **** indicates DISPOSED	Date Placed In Service	Asset Code	Bus. Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2010 Deprec.	2010 Accum. Deprec.
5-yr Computers (not listed)																
	Laptop	9/3/2009	F-5	100.00%	950	950	0	0	0	0	5	200DB	HY	950	0	950
	Toshiba Laptop	3/3/2010	F-5	100.00%	650	650	0	0	0	0	5	200DB	HY	0	0	650
	Total: 5-yr Computers and peripherals (not listed property)				1,600	1,600	0	0	0	0				950	0	1,600
5-yr Office mach (data handling)																
	Server	4/7/2010	F-6	100.00%	498	498	0	0	0	0	5	200DB	HY	0	0	498
	Total: 5-yr Office machinery (data-handling equipment, exce				498	498	0	0	0	0				0	0	498
	SubTotals				2,098	2,098	0	0	0	0				950	0	2,098
	Less: Disposed Assets				(0)	(0)	(0)	(0)	(0)	(0)				(0)	(0)	(0)
	Ending Totals				2,098	2,098	0	0	0	0				950	0	2,098

Assets by Classification - ALL

12/31/2010 Granny's Garden School, Inc. 20-3616348

Item No.	Description of Property **** indicates DISPOSED	Date Placed In Service	Asset Code	Bus. Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2010 Deprec.	2010 Accum. Deprec.
5-yr Computers (not listed)																
	Laptop	9/3/2009	F-5	100.00%	950	950	0	0	0	0	5	200DB	HY	950	0	950
	Toshiba Laptop	3/3/2010	F-5	100.00%	650	650	0	0	0	0	5	200DB	HY	0	0	650
	Total: 5-yr Computers and peripherals (not listed property)				1,600	1,600	0	0	0	0				950	0	1,600
5-yr Office mach (data handling)																
	Server	4/7/2010	F-6	100.00%	498	498	0	0	0	0	5	200DB	HY	0	0	498
	Total: 5-yr Office machinery (data-handling equipment, exce				498	498	0	0	0	0				0	0	498
	SubTotals				2,098	2,098	0	0	0	0				950	0	2,098
	Less: Disposed Assets				(0)	(0)	(0)	(0)	(0)	(0)				(0)	(0)	(0)
	Ending Totals				2,098	2,098	0	0	0	0				950	0	2,098

Detail Report

12/31/2010 Granny's Garden School, Inc. 20-3616348

990															
Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	Asset Code	Bus. Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	AMT Type	Recovery Period (years)	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus
					2,098	2,098	0	0	0	0					950
	Laptop	9/3/2009	F-5	100.00%	950	950	0	0	0	0		5	200DB	HY	950
	Toshiba Laptop	3/3/2010	F-5	100.00%	650	650	0	0	0	0		5	200DB	HY	0
	Server	4/7/2010	F-6	100.00%	498	498	0	0	0	0		5	200DB	HY	0
	SubTotals				2,098	2,098	0	0	0	0					950
	Less: Disposed Assets				(0)	(0)	(0)	(0)	(0)	(0)					(0)
	Ending Totals				<u>2,098</u>	<u>2,098</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>					<u>950</u>

Detail Report

990		0		2,098	
Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	2010 Current Deprec.	2010 Accum. Deprec.	
	Laptop	9/3/2009	0	950	
	Toshiba Laptop	3/3/2010	0	650	
	Server	4/7/2010	0	498	
	SubTotals		0	2,098	
	Less: Disposed Assets		(0)	(0)	
	Ending Totals		<u>0</u>	<u>2,098</u>	

Detail Report

12/31/2010 Granny's Garden School, Inc. 20-3616348

ALL															
2,098 2,098 0 0 0 0															
Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	Activity	Asset Code	Bus. Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	AMT Type	Recovery Period (years)	Method	Convention Code
	Laptop	9/3/2009	990	F-5	100.00%	950	950	0	0	0	0		5	200DB	HY
	Toshiba Laptop	3/3/2010	990	F-5	100.00%	650	650	0	0	0	0		5	200DB	HY
	Server	4/7/2010	990	F-6	100.00%	498	498	0	0	0	0		5	200DB	HY
SubTotals						2,098	2,098	0	0	0	0				
Less: Disposed Assets						(0)	(0)	(0)	(0)	(0)	(0)				
Ending Totals						<u>2,098</u>	<u>2,098</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				

Detail Report

ALL					
Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	Prior Accum. Deprec., 179, Bonus	2010 Current Deprec.	2010 Accum. Deprec.
	Laptop	9/3/2009	950	0	950
	Toshiba Laptop	3/3/2010	0	0	650
	Server	4/7/2010	0	0	498
	SubTotals		950	0	2,098
	Less: Disposed Assets		(0)	(0)	(0)
	Ending Totals		<u>950</u>	<u>0</u>	<u>2,098</u>