

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form **8879-EO**Department of the Treasury  
Internal Revenue ServiceFor calendar year 2009, or fiscal year beginning 7/01, 2009, and ending 6/30, 2010

▶ Do not send to the IRS. Keep for your records.

▶ See instructions on back.

# TAXPAYER COPY 2009

Name of exempt organization

**GUARDIANSHIP & TRUSTS CORPORATION**

Employer identification number

**58-1454706**

Name and title of officer

**DORA MITCHELL  
EXECUTIVE DIRECTOR**

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	<b>332,062</b>
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2009 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **CPA CONSULTING GROUP PLLC** to enter my PIN **54706** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2009 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2009 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ **11/15/10**

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**62103470654**

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2009 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶



Date ▶

**11/15/10**

**ERO Must Retain This Form—See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2009)

Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

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

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

OMB No. 1545-1150

**2009****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**A** For the 2009 calendar year, or tax year beginning **07/01/09**, and ending **06/30/10****B** Check if applicable:

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

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**GUARDIANSHIP & TRUSTS CORPORATION**

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

**501 UNION ST., STE 404**

Room/suite

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

**NASHVILLE****TN 37219****D** Employer identification number**58-1454706****E** Telephone number**615-259-3610****F** Group Exemption Number **►**

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method: ☐ Cash ☒ Accrual  
Other (specify) **►**

**I** Website: **► N/A****J** Tax-exempt status (check only one) — ☒ 501(c) ( **3** ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ **► \$ 332,062****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	68,260
	2	Program service revenue including government fees and contracts	2	263,660
	3	Membership dues and assessments	3	
	4	Investment income	4	142
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe <b>►</b> _____)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 <b>►</b>	9	332,062	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	1,230
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	257,506
	13	Professional fees and other payments to independent contractors	13	9,940
	14	Occupancy, rent, utilities, and maintenance	14	35,521
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe <b>► SEE STATEMENT 1</b> )	16	47,772
	17	<b>Total expenses.</b> Add lines 10 through 16 <b>►</b>	17	351,969
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-19,907
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	198,717
	20	Other changes in net assets or fund balances (attach explanation) <b>SEE STATEMENT 2</b>	20	-8
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 <b>►</b>	21	178,802

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

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	33,230	22 19,202
23 Land and buildings		23
24 Other assets (describe <b>► SEE STATEMENT 3</b> )	178,800	24 180,772
25 <b>Total assets</b>	212,030	25 199,974
26 <b>Total liabilities</b> (describe <b>► SEE STATEMENT 4</b> )	13,313	26 21,172
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	198,717	27 178,802

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

Form **990-EZ** (2009)

## Expenses

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

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

(Grants \$ 1,230) If this amount includes foreign grants, check here ☐

28a	271,738
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(Grants \$ ) If this amount includes foreign grants, check here 

29a

(Grants \$ ) If this amount includes foreign grants, check here 

30a

(Grants \$ ) If this amount includes foreign grants, check here 

31a

32 Total program service expenses (add lines 28a through 31a)

32	271,738
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[illegible]

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr. <span style="float:right">37a</span>		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">38b</span>		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 <span style="float:right">39a</span>		
b Gross receipts, included on line 9, for public use of club facilities <span style="float:right">39b</span>		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <span style="float:right">40a</span> ; section 4912 <span style="float:right">40a</span> ; section 4955 <span style="float:right">40a</span>		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">40c</span>		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">40d</span>		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T <span style="float:right">40e</span>		X
41 List the states with which a copy of this return is filed. <span style="float:right">TN</span>		
42a The organization's books are in care of <span style="float:right">DORA MITCHELL</span> Telephone no. <span style="float:right">615-259-3610</span> 501 UNION STREET Located at <span style="float:right">NASHVILLE, TN</span> ZIP + 4 <span style="float:right">37219</span>		
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)?	Yes	No
If "Yes," enter the name of the foreign country: <span style="float:right">42b</span>		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	Yes	No
If "Yes," enter the name of the foreign country: <span style="float:right">42c</span>		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <span style="float:right">43</span>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ <span style="float:right">44</span>		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ <span style="float:right">45</span>		X

**Part VI**

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

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

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

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

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

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

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

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

<b>Sign Here</b>	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.			
	Signature of officer <b>DORA MITCHELL</b>		Date <b>EXECUTIVE DIRECTOR</b>	
<b>Paid Preparer's Use Only</b>	Preparer's signature <i>Cathy Wershan</i>	Date <b>11/15/10</b>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Identifying Number (See instr.) <b>P00070654</b>
	Firm's name (or yours if self-employed), <b>EPA CONSULTING GROUP PLLC</b>	EIN <b>62-1836110</b>		
	address, and ZIP + 4 <b>1720 W END AVE STE 403 NASHVILLE, TN 37203</b>	Phone no. <b>615-322-1225</b>		
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			





**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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13 First five years.</b> 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 <b>stop here</b> ► <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	<b>15</b>	%
<b>16a 33 1/3 % support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 33 1/3 % support test—2008.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2009.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2008.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**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 year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	74,552	149,670	101,155	101,448	68,260	495,085
<b>2</b> 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	231,559	252,438	231,261	166,481	263,660	1,145,399
<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 through 5	306,111	402,108	332,416	267,929	331,920	1,640,484
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	10,250	30,010	28,230	18,770	25,100	112,360
<b>b</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						
<b>c</b> Add lines 7a and 7b	10,250	30,010	28,230	18,770	25,100	112,360
<b>8 Public support.</b> (Subtract line 7c from line 6.)						1,528,124

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6	306,111	402,108	332,416	267,929	331,920	1,640,484
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,616	2,017	660	474	142	4,909
<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	1,616	2,017	660	474	142	4,909
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
<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 lines 9, 10c, 11, and 12.)	307,727	404,125	333,076	268,403	332,062	1,645,393
<b>14 First five years.</b> 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 <b>stop here</b> ► <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	92.87 %
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	16	92.59 %

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

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

- 19a 33 1/3 % support tests—2009.** 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—2008.** 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 ► ☐



**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

**Depreciation and Amortization**  
 (Including Information on Listed Property)

OMB No. 1545-0172

**2009**Attachment  
Sequence No. **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

**GUARDIANSHIP & TRUSTS CORPORATION**

Identifying number

**58-1454706**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****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 the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
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	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

**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 instr.)**

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	941

**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 2009	17	0
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 2009 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
19a 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a 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	941
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.

Form **4562** (2009)

**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
EXPENSES	\$
OFFICE EXPENSE	3,895
TECH SUPPORT	35
PARKING AND MILEAGE	12,347
INSURANCE	19,513
BANK CHARGES	216
DUES & SUBSCRIPTIONS	700
EDUCATION & TRAINING	669
EQUIPMENT RENTAL & MAINT.	4,544
LICENSES & PERMITS	790
MISCELLANEOUS	296
TELEPHONE	4,753
UNREIMBURSED CLIENT EXPEN	14
TOTAL	\$ 47,772

**Statement 2 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
ROUNDING	\$ -11
BOOK / TAX DEPREC DIFFERENCE	3
TOTAL	\$ -8

**Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beginning of Year	End of Year
ACCOUNTS RECEIVABLE	\$ 164,149	\$ 170,342
PREPAID EXPENSES AND DEFERRED CHARGES	1,566	
OFFICE FURNITURE AND EQUIPMENT	62,241	62,241
LESS ACCUMULATED DEPRECIATION	58,560	59,503
BOARD DISCRETIONARY ACCOUNT	482	
TEMPORARILY RESTRICTED ASSET	6,150	4,920
SECURITY DEPOST	2,772	2,772
	178,800	180,772

**Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 291	\$ 761
WAGES PAYABLE	7,451	7,437
ACCRUED PAYROLL TAXES	913	1,442
ACCRUED VACATION	4,479	11,407
ACCRUED EMPLOYER CONTRIBUTION	179	125
	13,313	21,172

**Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description

GUARDIANSHIP & TRUSTS CORPORATION SERVES IN VARIOUS FIDUCIARY CAPACITIES TO PERSONS WHO HAVE MENTAL DISABILITIES.

**Statement 6 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**Description

PROVIDE CONSERVATOR, GUARDIANSHIP, ATTORNEY IN FACT NAD TRUSTEE SERVICES TO CLIENTS WITH MENTAL ILLNESS OR OTHER IMPAIRMENT OF ITELLECT WHO ARE UNABLE TO MAKE INFORMED AND RATIONAL DECISIONS. THE GOAL OF ALL SERVICES PROVIDED IS TO PROVIE A RELIABLE CONTINUITY TO MAXIMIZE RESOURCES AND QUALITY OF LIFE FOR THE CLIENT AND THEIR FAMILIES.

# Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>Prior MACRS:</b>											
1	COMPUTER EQUIPMENT	6/01/95	2,778				2,778	7	HY S/L	2,778	0
2	HPLJ60 PRINTER	12/13/96	793				793	5	HY S/L	793	0
3	COMPUTER EQUIPMENT	6/27/97	5,715				5,715	5	HY S/L	5,715	0
4	LUCENT PHONE SYSTEM-AT&T LEAS	8/25/97	6,590				6,590	5	HY S/L	6,590	0
5	DESK & WORKSTATION	9/09/97	508				508	7	HY S/L	508	0
6	MISC USED FURNITURE FROM ARC	10/01/97	500				500	7	HY S/L	500	0
7	4-DRAWER LEGAL FILE CABINET	10/03/97	110				110	7	HY S/L	110	0
8	BROTHER PLAIN PAPER FAX	10/03/97	372				372	5	HY S/L	372	0
9	2 TECHMEDIA 166 WORKSTATIONS &	10/06/97	4,188				4,188	5	HY S/L	4,188	0
10	TECHMEDIA 166 WORKSTATION & AC	10/06/97	2,329				2,329	5	HY S/L	2,329	0
11	TECHMEDIA 166 WORKSTATION & AC	10/06/97	2,069				2,069	5	HY S/L	2,069	0
12	DESK CHAIR	10/08/97	162				162	7	HY S/L	163	0
13	DESK & WORKSTATION	10/15/97	699				699	7	HY S/L	699	0
14	DESK & WORKSTATION	10/15/97	581				581	7	HY S/L	581	0
15	HP 6L LASERJET PRINTER	10/22/97	400				400	5	HY S/L	400	0
16	DESK CHAIR	10/28/97	150				150	7	HY S/L	150	0
17	4 FILE CAB/I BCASE/XEROX 1012/EQ C	12/23/97	700				700	7	HY S/L	700	0
18	COMPUTER UPGRADE	3/16/98	600				600	7	HY S/L	600	0
19	PAULA-DESK	3/31/98	316				316	7	HY S/L	316	0
20	WORKSTATION CHAIR	8/21/98	170				170	7	HY S/L	170	0
21	HP 842C PRINTER	5/10/00	150				150	5	MQ S/L	150	0
22	FAX MACHINE	2/16/00	200				200	5	MQ S/L	200	0
23	4 TABLE LAMPS W/GLASS SHADES	12/15/00	660				660	7	HY S/L	660	0
24	2 FLOOR LAMPS	12/15/00	338				338	7	HY S/L	338	0
25	2 USED DESKS	12/15/00	600				600	7	HY S/L	600	0
26	2 NEW CLOCKS	12/15/00	400				400	7	HY S/L	400	0
27	COAT RACK	12/15/00	119				119	7	HY S/L	119	0
28	DESK	12/15/00	225				225	7	HY S/L	225	0
29	CREDENZA	12/15/00	150				150	7	HY S/L	150	0
30	REFRIGERATOR	12/15/00	394				394	5	HY S/L	394	0
31	WALNUT BOOKCASE	12/15/00	260				260	7	HY S/L	260	0
32	DESK	12/15/00	185				185	7	HY S/L	185	0
33	CREDENZA	12/15/00	150				150	7	HY S/L	150	0
34	DESK & CREDENZA	12/15/00	250				250	7	HY S/L	250	0
35	CREDENZA	12/15/00	200				200	7	HY S/L	200	0
36	MAIL MACHINE	12/29/00	210				210	5	HY S/L	210	0
37	HP 842C DESKJET PRINTER	2/26/01	150				150	5	HY S/L	150	0
38	TABLE & CREDENZA	6/30/01	917				917	7	HY S/L	917	0
			<u>35,288</u>				<u>35,288</u>			<u>35,289</u>	<u>0</u>
<b>Other Depreciation:</b>											
39	FILE CABINET	3/05/02	200				200	7	MO S/L	200	0
40	FILE CABINET	3/05/02	200				200	7	MO S/L	200	0
41	6 - Dell Desktop 4500S Computers	7/09/02	4,248				4,248	5	MO S/L	4,248	0
42	Dell Desktop 4500S Computer	7/09/02	782				782	5	MO S/L	781	1
43	2 - NEC Flat Screen Monitors	8/15/02	760				760	5	MO S/L	760	0
44	Printer	8/16/02	250				250	5	MO S/L	250	0
45	Cherry Wood Computer Desk	12/03/02	104				104	7	MO S/L	98	6
46	Leather Chair	1/20/03	130				130	7	MO S/L	119	11
47	Television/VCR Combo	1/27/03	129				129	5	MO S/L	129	0
48	Desk	1/27/03	119				119	7	MO S/L	109	10
49	Sonic Wall	2/28/03	450				450	5	MO S/L	450	0
50	2 - Flat Screen Monitors	3/04/03	760				760	5	MO S/L	760	0
51	Network Printer	4/22/03	1,150				1,150	5	MO S/L	1,150	0
52	Work Station	4/22/03	986				986	7	MO S/L	868	118
53	Server	4/22/03	5,260				5,260	5	MO S/L	5,260	0
54	Computer Equipment	4/22/03	4,325				4,325	5	MO S/L	4,325	0
55	Telephone System	9/11/02	842				842	5	MO S/L	841	1
56	FAX MACHINE	12/14/03	174				174	5	MO S/L	174	0
57	SAFE	6/09/04	1,000				1,000	5	MO S/L	1,000	0
58	PRINTER	9/13/05	252				252	5	MO S/L	193	51
59	BACKUP SYSTEM	11/15/05	460				460	5	MO S/L	347	92
60	FAX MACHINE	3/14/06	289				289	5	MO S/L	193	57
61	4 Recover Chairs	8/25/06	1,306				1,306	7	MO S/L	529	186
62	Fax Machine	4/16/07	200				200	5	MO S/L	87	40
63	Telephone Equipment	11/25/08	2,177				2,177	7	MO S/L	181	311
64	FURNISHINGS	2/20/09	400				400	7	MO S/L	19	57

# Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
	Total Other Depreciation		<u>26,953</u>				<u>26,953</u>		<u>23,271</u>	<u>941</u>
	Total ACRS and Other Depreciation		<u>26,953</u>				<u>26,953</u>		<u>23,271</u>	<u>941</u>
	Grand Totals		62,241				62,241		58,560	941
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>62,241</u>				<u>62,241</u>		<u>58,560</u>	<u>941</u>



**Depreciation Adjustment Report**  
**All Business Activities**Form Unit AssetDescriptionTaxAMTAMT  
Adjustments/  
Preferences

There are no assets that meet the criteria of this report

# Future Depreciation Report    FYE: 6/30/11

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
1	COMPUTER EQUIPMENT	6/01/95	2,778	0	0
2	HPLJ60 PRINTER	12/13/96	793	0	0
3	COMPUTER EQUIPMENT	6/27/97	5,715	0	0
4	LUCENT PHONE SYSTEM-AT&T LEASE	8/25/97	6,590	0	0
5	DESK & WORKSTATION	9/09/97	508	0	0
6	MISC USED FURNITURE FROM ARC	10/01/97	500	0	0
7	4-DRAWER LEGAL FILE CABINET	10/03/97	110	0	0
8	BROTHER PLAIN PAPER FAX	10/03/97	372	0	0
9	2 TECHMEDIA 166 WORKSTATIONS & ACC	10/06/97	4,188	0	0
10	TECHMEDIA 166 WORKSTATION & ACCES	10/06/97	2,329	0	0
11	TECHMEDIA 166 WORKSTATION & ACCES	10/06/97	2,069	0	0
12	DESK CHAIR	10/08/97	162	0	0
13	DESK & WORKSTATION	10/15/97	699	0	0
14	DESK & WORKSTATION	10/15/97	581	0	0
15	HP 6L LASERJET PRINTER	10/22/97	400	0	0
16	DESK CHAIR	10/28/97	150	0	0
17	4 FILE CAB/1 BCASE/XEROX 1012/EQ CT	12/23/97	700	0	0
18	COMPUTER UPGRADE	3/16/98	600	0	0
19	PAULA-DESK	3/31/98	316	0	0
20	WORKSTATION CHAIR	8/21/98	170	0	0
21	HP 842C PRINTER	5/10/00	150	0	0
22	FAX MACHINE	2/16/00	200	0	0
23	4 TABLE LAMPS W/GLASS SHADES	12/15/00	660	0	0
24	2 FLOOR LAMPS	12/15/00	338	0	0
25	2 USED DESKS	12/15/00	600	0	0
26	2 NEW CLOCKS	12/15/00	400	0	0
27	COAT RACK	12/15/00	119	0	0
28	DESK	12/15/00	225	0	0
29	CREDENZA	12/15/00	150	0	0
30	REFRIGERATOR	12/15/00	394	0	0
31	WALNUT BOOKCASE	12/15/00	260	0	0
32	DESK	12/15/00	185	0	0
33	CREDENZA	12/15/00	150	0	0
34	DESK & CREDENZA	12/15/00	250	0	0
35	CREDENZA	12/15/00	200	0	0
36	MAIL MACHINE	12/29/00	210	0	0
37	HP 842C DESKJET PRINTER	2/26/01	150	0	0
38	TABLE & CREDENZA	6/30/01	917	0	0
			35,288	0	0

**Other Depreciation:**

39	FILE CABINET	3/05/02	200	0	0
40	FILE CABINET	3/05/02	200	0	0
41	6 - Dell Desktop 4500S Computers	7/09/02	4,248	0	0
42	Dell Desktop 4500S Computer	7/09/02	782	0	0
43	2 - NEC Flat Screen Monitors	8/15/02	760	0	0
44	Printer	8/16/02	250	0	0
45	Cherry Wood Computer Desk	12/03/02	104	0	0
46	Leather Chair	1/20/03	130	0	0
47	Television/VCR Combo	1/27/03	129	0	0
48	Desk	1/27/03	119	0	0
49	Sonic Wall	2/28/03	450	0	0
50	2 - Flat Screen Monitors	3/04/03	760	0	0
51	Network Printer	4/22/03	1,150	0	0
52	Work Station	4/22/03	986	0	0
53	Server	4/22/03	5,260	0	0
54	Computer Equipment	4/22/03	4,325	0	0
55	Telephone System	9/11/02	842	0	0
56	FAX MACHINE	12/14/03	174	0	0
57	SAFE	6/09/04	1,000	0	0
58	PRINTER	9/13/05	252	8	0
59	BACKUP SYSTEM	11/15/05	460	21	0
60	FAX MACHINE	3/14/06	289	39	0
61	4 Recover Chairs	8/25/06	1,306	187	0
62	Fax Machine	4/16/07	200	40	0
63	Telephone Equipment	11/25/08	2,177	311	0

**Future Depreciation Report    FYE: 6/30/11**  
**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
64	FURNISHINGS	2/20/09	400	57	0
	<b>Total Other Depreciation</b>		26,953	663	0
	<b>Total ACRS and Other Depreciation</b>		26,953	663	0
	<b>Grand Totals</b>		62,241	663	0

Schedule A, Part III, Line 7a - Support from Disqualified Persons

Donor Name	2009	2008	2007	2006	2005
CONTRIBUTIONS/GRANTS	\$ 25,100	\$ 18,770	\$ 28,230	\$ 30,010	\$ 10,250
TOTAL	\$ 25,100	\$ 18,770	\$ 28,230	\$ 30,010	\$ 10,250

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**2009 - 2010**

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