

Form **990-EZ**Department of the Treasury  
Internal Revenue Service**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 \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

OMB No. 1545-1150

**2008****Open to Public  
Inspection****A** For the 2008 calendar year, or tax year beginning

07/01, 2008, and ending

06/30, 20 09

**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

Learning Matters

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

PO Box 150175

Room/suite

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

Nashville, TN 37215-0175

**D** Employer identification number

56 : 2584397

**E** Telephone number

( 615 ) 739-0546

**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: ► www.learningmattersinc.org**J** Organization type (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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 230,855**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	9,516
	2	Program service revenue including government fees and contracts	2	221,339
	3	Membership dues and assessments	3	0
	4	Investment income	4	0
	5a	Gross amount from sale of assets other than inventory	5a	0
	b	Less: cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
	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 \$ 0 of contributions reported on line 1)	6a	0
	b	Less: direct expenses other than fundraising expenses	6b	0
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
	7a	Gross sales of inventory, less returns and allowances	7a	0
	b	Less: cost of goods sold	7b	0
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe ►)	8	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	230,855
	10	Grants and similar amounts paid (attach schedule)	10	0
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	207,241
	13	Professional fees and other payments to independent contractors	13	4,307
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	8,804
	15	Printing, publications, postage, and shipping	15	2,364
	16	Other expenses (describe ► See Statement 1)	16	16,287
	17	Total expenses. Add lines 10 through 16	17	239,003
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-8,148
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	24,486
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	16,338

**Part II** Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 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	7,495	2,860
23 Land and buildings	0	0
24 Other assets (describe ► See Statement 2)	16,991	13,478
25 Total assets	24,486	16,338
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	24,486	16,338

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Cat. No. 108421

Form **990-EZ** (2008)



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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
<b>35</b> 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 your reason for not reporting the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?		
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0		
<b>b</b> Did the organization file Form 1120-POL for this year?		✓
<b>38a</b> 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 unpaid at the start of the period covered by this return?		✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
<b>b</b> Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
<b>e</b> 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.		✓
<b>41</b> List the states with which a copy of this return is filed. ▶ TN		
<b>42a</b> The books are in care of ▶ Deborah KlitchensChristine Andrews Telephone no. ▶ ( 615 ) 739-0546 Located at ▶ 3511 Belmont Blvd, Nashville, TN 37215-0175 ZIP + 4 ▶ 37215-0175		
<b>b</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)?		✓
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
If "Yes," enter the name of the foreign country: ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
<b>45</b> 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		✓

**Part VI** **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . **Yes** **No**
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . . **46** ☐ ☒
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . **47** ☐ ☒
- 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . **48** ☐ ☒
- b If "Yes," was the related organization(s) a section 527 organization? . . . . . **49a** ☐ ☒
- 50 Complete this table for the 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				
Total number of other employees paid over \$100,000 ▶				

- 51 Complete this table for the 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		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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

**Sign Here** ▶ Signature of officer Christine Andrews Date \_\_\_\_\_  
 ▶ Christine Andrews, Executive Director  
 Type or print name and title.

**Paid Preparer's Use Only** Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed ☒ Preparer's Identifying Number (See instructions) \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Charlotte Howard CPA  
 4111 General Bate Dr, Nashville, TN 37204 EIN ▶ \_\_\_\_\_  
 Phone no. ▶ ( 615 ) 218-8459

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☒ **Yes** ☐ **No**



**Part III****Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 Total. Add lines 1-3 . . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 Public support. Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4 . . . . .						
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, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
11 Total support. Add lines 7 through 10 . . . . .						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

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

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	15	%
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶		<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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .			9,375	17,140	9,516	36,031
<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 . . . . .	0	0	112,957	209,080	221,339	543,376
<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 . . . . .	0	0	0			0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0			0
<b>6</b> <b>Total.</b> Add lines 1-5 . . . . .	0	0	122,332	226,220	230,855	579,407
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8</b> <b>Public support</b> (Subtract line 7c from line 6.) . . . . .						579,407

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6 . . . . .	0	0	122,332	226,220	230,855	579,407
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	0	0	1,119	400		1,519
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						580,926

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

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

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

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

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

- 19a** **33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐
- b** **33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Other income for 2006 and 2007 consists of Misc income.



**Statement 1 : Other Expenses Schedule**

**Statement 2 : Other Assets**

**Statement 3 : Program Service Accomplishments**

**Statement 4 : Officers, Directors, Trustees and Key Employees Compensation**

Statement 1  
Form: 990-EZ  
Page: 1  
Line Number: Part I Line 16  
Other Expenses Schedule 2

Learning Matters  
56-2584397

Other Expenses Schedule

Description	Amount
Bank Service Charges	\$349
Dues and Subscriptions	\$345
Licenses and Permits	\$200
Computer Repair	\$394
Conferences and Training	\$785
Meals and Entertainment	\$850
Travel	\$1,654
Gifts	\$200
Liability Insurance	\$5,513
Materials and Supplies	\$4,107
Bad Debt expense	\$1,890
Total:	\$16,287

Statement 2  
Form: 990-EZ  
Page: 1  
Line Number: Part II Line 24  
OtherAssetsSchedule3

Learning Matters  
58-2584397

Other Assets		
Description	BOY Amount	EOY Amount
A/R	\$16,991	\$13,478
Total:	\$16,991	\$13,478

**Statement 3**

Form: 990-EZ

Page: 2

Line Number: Part III Line 28

ProgramServiceAccomplishmentStatement

**Learning Matters****56-2584397****Program Service Accomplishments**

<b>Achievement</b>	<b>Grants And Allocations</b>	<b>Includes Foreign Grants</b>	<b>Program Service Expenses</b>
Educational Testing Programs: Mission Statement Learning Matters - provides to K-12 students, regardless of socio-economic status, a team of experienced learning specialists who assess student academic abilities and offer intensive instruction to (1) remediate the individuals' needs, (2) improve performance and grades in school, (3) increase students' feelings of self-worth, and (4) enhance opportunities for success in life. In the past year, Learning Matters has served approximately 80 students, approximately 10 of whom paid according to the sliding fee schedule.	\$0		\$239,003
<b>Total:</b>			<b>\$239,003</b>

Officers, Directors, Trustees and Key Employees Compensation

Name	Title and Hrs	Compensation	Benefits	Expense
Christine Andrews 3511 Belmont Blvd Nashville, TN 37215-0175	Exec Director/CEO 20	\$30,000	\$0	\$0
Margaret Smith 3511 Belmont Blvd Nashville, TN 37215-0175	Board Member 3	\$0	\$0	\$0
Helen M Tarleton 3511 Belmont Blvd Nashville, TN 37215-0175	Board Member 3	\$0	\$0	\$0
Adele Rowan 3511 Belmont Blvd Nashville, TN 37215-0175	Secretary 3	\$0	\$0	\$0
Deborah Kitchens 3511 Belmont Blvd Nashville, TN 37215-0175	Exec Director/CEO 20	\$30,000	\$0	\$0
Diane Grich 3511 Belmont Blvd Nashville, TN 37215-0175	Treasurer 3	\$0	\$0	\$0
David Stone 3511 Belmont Blvd Nashville, TN 37215-0175	President 5	\$0	\$0	\$0
Total:		\$60,000	\$0	\$0

\*\*\* 990 Online Filers: Please fax completed and signed form to 866-699-3916

<b>Form 8453-EO</b> Department of the Treasury Internal Revenue Service	<b>Exempt Organization Declaration and Signature for Electronic Filing</b>	CMB No. 1545-1879
	For calendar year 2003, or tax year beginning <u>07/01</u> , 2003, and ending <u>06/30</u> , 20 <u>09</u> For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 990B See instructions on back.	<b>2008</b>
Name of exempt organization <b>Learning Matters</b>		Employer identification number <b>58 2584397</b>

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

Check the box for the return for which you are using this Form 8453-EO and enter the applicable amount from the return, if any. 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-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b	
2a Form 990-EZ check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	<u>230,855</u>
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 990-B check here <input type="checkbox"/>	b Balance due (Form 990-B, line 3c)	5b	

**Part II** Declaration of Officer

- ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to my 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 1-888-353-4517 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution 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.
- ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2008 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 acknowledgment 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.

Sign Here Christine A. Andrews Date 2/10/10 Christine Andrews, Executive Director  
Signature of officer Title

**Part III** Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4183, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature <u>[Signature]</u>	Date <u>2/10/10</u>	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				ERI
Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than ERO) is based on all information of which the preparer has any knowledge.					
<b>Paid Preparer's Use Only</b>	Preparer's signature <u>[Signature]</u>	Date <u>2/10/10</u>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address, and ZIP code	Charlotte Howard CPA 4111 General Bate Dr, Nashville, TN 37204		ERI P00900085	

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 36608Q

Form 8453-EO (2009)

## TRANSMISSION VERIFICATION REPORT

TIME : 02/11/2010 09:01  
 NAME :  
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\*\*\* 990 Online Filers: Please fax completed and signed form to 866-899-3918

<b>Form 990-EO</b> Department of the Treasury Internal Revenue Service Name of exempt organization <b>Learning Matters</b>	<b>Exempt Organization Declaration and Signature for Electronic Filing</b> For calendar year 2009, or tax year beginning 07/01, 2009, and ending 08/10, 20 09. For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 990-B See instructions on back.	OMB No. 1545-1079 <b>2008</b>
	Employer identification number <b>96 2984397</b>	

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

Check the box for the return for which you are using this Form 990-EO and enter the applicable amounts from the return, if any. 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-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b	
2a Form 990-EZ check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 6)	2b	290,859
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 990-B check here	<input type="checkbox"/>	b Balance due (Form 990-B, line 3a)	5b	

**Part II** Declaration of Officer

- 6 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH 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.
- ☐ If a copy of this return is being filed with a state agency(ies) regarding charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return reading disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the relevant state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2008 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 acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any entry in processing the return or refund, and (d) the date of any refund.

Sign Here

*Christine A. Andrews* 2/10/10  
 Signature of officer Date

Christine Andrews, Executive Director  
 Title

**Part III** Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 990-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4103, Modernized e-file (Mef) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. The Paid Preparer declaration is based on all information of which I have any knowledge.

ERO

Date

Check if

Check if

Check if