

Return of Organization Exempt From Income Tax

2008

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

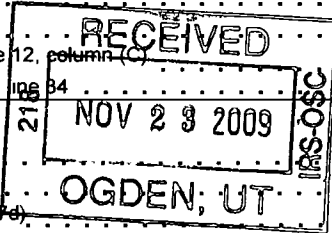
The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization FRIENDS IN ACTION INTERNATIONAL		D Employer identification number 77-0296087
		Doing Business As		E Telephone number (717) 546-0208
		Number and street (or P O box if mail is not delivered to street address) Room/suite PO BOX 323		G Gross receipts \$ 1,581,975.
		City or town, state or country, and ZIP + 4 ELIZABETHTOWN, PA 17022		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
F Name and address of principal officer TIMOTHY J. JOHNSTON PO BOX 323 ELIZABETHTOWN, PA 17022		I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no) 4947(a)(1) or 527		
J Website: ▶ FI ACTIONL.ORG		L Year of formation 1997 M State of legal domicile PA		
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		H(c) Group exemption number ▶		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO ASSIST MISSIONARIES AND PASTORS WHO ARE TEACHING THE BIBLE BY HELPING TO PROVIDE THEM WITH THE INFRASTRUCTURE NEEDED IN REMOTE LOCATIONS THROUGHOUT THE WORLD		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of employees (Part V, line 2a)	5	12
	6 Total number of volunteers (estimate if necessary)	6	9
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contribution and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,252,857.	1,521,028.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 1d)	NONE	NONE
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	391,023.	2,144.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	NONE	NONE
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,643,880.	1,523,172.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	673,679.	765,274.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	282,626.	472,653.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	b Total fundraising expenses, Part IX, column (D), line 25 ▶ 44,314.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	304,453.	459,736.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,260,758.	1,697,663.
19 Revenue less expenses Subtract line 18 from line 12	383,122.	-174,491.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	1,382,440.	1,096,816.
	22 Net assets or fund balances Subtract line 21 from line 20.	122,657.	13,108.
		1,259,783.	1,083,708.



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	Signature of officer <i>Lyle Leonard</i>	Date 11-14-09
	Type of print name and title LYLE LEONARD TREAS	

Paid Preparer's Use Only	Preparer's signature <i>Bob Mwele CPA</i>	Date 11/5/09	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions) P00033500
	Firm's name (or yours if self-employed), address, and ZIP + 4 BROWN SCHULTZ SHERIDAN FRITZ 210 GRANDVIEW AVENUE CAMP HILL, PA 17011		EIN ▶ 25-1644159	Phone no ▶ 717-761-7171

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2008)

SCANNED DEC 16 2009

9/11/09

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

TO ASSIST MISSIONARIES AND PASTORS WHO ARE TEACHING THE BIBLE BY
HELPING TO PROVIDE THEM WITH THE INFRASTRUCTURE NEEDED IN REMOTE
LOCATIONS THROUGHOUT THE WORLD

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes" describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 \$ 1,399,528. including grants of \$ _____) (Revenue \$ _____)

WATER WELL DRILLING TO SUPPLY WATER TO VILLAGES, TRANSPORTATION OF
SUPPLIES FOR MISSIONARIES, ASSISTANCE IN CONSTRUCTION OF HOUSING
FOR VICTIMS OF HURRICANES, BUILDING OR ASSISTANCE IN THE BUILDING
OF HOUSING AND CHURCHES FOR MISSIONARIES AND ORPHANAGE SUPPORT

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

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

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

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

4e Total program service expenses ▶ \$ 1,399,528. (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response boxes. Rows include questions 1 through 27 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		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>		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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>		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>		X

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Form with questions 1a through 12b regarding IRS filings and tax compliance, including sections on prohibited tax shelter transactions, 501(c)(3) organizations, and charitable trusts. Includes a table with 'Yes' and 'No' columns.

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

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions

Table with 11 rows of questions (1a-11) and columns for Yes/No. Includes sub-questions 1a, 1b, 7a, 7b, 8a, 8b, 9a, 9b, 15a, 15b, 16a, 16b.

Section B. Policies

Table with 12 rows of questions (12a-16b) and columns for Yes/No.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed PA
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

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (check all that apply), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

1b Total 47,709. NONE NONE
2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization NONE

Table with 3 columns: Question number, Question text, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

Table for independent contractors with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes question 2 about total number of independent contractors.

Part VIII Statement of Revenue

77-0296087

			(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	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions) . .	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above . .	1 f 1,521,028.				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f			1,521,028.		
Program Service Revenue			Business Code			
	2 a _____					
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f			NONE		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	STMT. 1 . . . ▶		7,826.		7,826.
	4 Income from investment of tax-exempt bond proceeds . . . ▶			NONE		
	5 Royalties			NONE		
		(i) Real	(ii) Personal			
	6 a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)			NONE		
		(i) Securities	(ii) Other			
	7 a Gross amount from sales of assets other than inventory		15,500.			
	b Less cost or other basis and sales expenses		56,803.			
	c Gain or (loss)		-43,303.			
	d Net gain or (loss)			-5,682.		-5,682.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18.	a				
	b Less direct expenses	b				
c Net income or (loss) from fundraising events			NONE			
9 a Gross income from gaming activities See Part IV, line 19.	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities			NONE			
10 a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory.			NONE			
Miscellaneous Revenue		Business Code				
11 a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d			NONE			
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			1,523,172.			2,144.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	NONE			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	765,274.	765,274.		
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	27,709.	27,709.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages	427,249.	294,242.	133,007.	
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	NONE			
9 Other employee benefits	5,694.		5,694.	
10 Payroll taxes	12,001.	12,001.		
11 Fees for services (non-employees)				
a Management	NONE			
b Legal	NONE			
c Accounting	38,194.		38,194.	
d Lobbying	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	NONE			
12 Advertising and promotion	940.		940.	
13 Office expenses	2,168.		2,168.	
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	33,819.	22,383.	9,981.	1,455.
17 Travel	134,133.	133,769.	364.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	1,784.		1,784.	
20 Interest	5,126.	4,516.	610.	
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	95,873.	88,203.	6,616.	1,054.
23 Insurance	18,459.	9,275.	8,613.	571.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a REPAIRS & MAINTENANCE -----	2,985.		2,985.	
b VEHICLE EXPENSE -----	3,527.	1,063.	1,304.	1,160.
c OFFICE SUPPLIES -----	22,206.	16,188.	5,975.	43.
d GENERAL ADMINISTRATIVE EXPEN -----	4,388.	28.	4,360.	
e VANUATU LEASE EXPENSE -----	1,708.	1,708.		
f All other expenses -----	94,426.	23,169.	31,226.	40,031.
25 Total functional expenses. Add lines 1 through 24f	1,697,663.	1,399,528.	253,821.	44,314.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1	Cash - non-interest-bearing		1
	2	Savings and temporary cash investments	472,199.	2 451,758.
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net	13,533.	4 10,062.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6
	7	Notes and loans receivable, net STMT. 2	290,000.	7 NONE
	8	Inventories for sales or use	6,565.	8 6,565.
	9	Prepaid expenses and deferred charges STMT. 3	124,482.	9 124,540.
	10a	Land, buildings, and equipment cost basis 10a 1,033,588.		
	b	Less accumulated depreciation Complete Part VI of Schedule D 10b 529,697.	475,661.	10c 503,891.
	11	Investments - publicly traded securities		11
	12	Investments - other securities. See Part IV, line 11		12
	13	Investments - program-related See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,382,440.	16 1,096,816.	
Liabilities	17	Accounts payable and accrued expenses	11,626.	17 13,108.
	18	Grants payable		18
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow account liability. Complete Part IV of Schedule D		21
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	92,500.	22 NONE
	23	Secured mortgages and notes payable to unrelated third parties	18,531.	23 NONE
	24	Unsecured notes and loans payable		24
	25	Other liabilities Complete Part X of Schedule D		25
	26	Total liabilities. Add lines 17 through 25	122,657.	26 13,108.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets	998,005.	27 958,043.
	28	Temporarily restricted net assets	261,778.	28 125,665.
	29	Permanently restricted net assets		29
	Organizations that do not follow SFAS 117, check here <input 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		32
	33	Total net assets or fund balances	1,259,783.	33 1,083,708.
34	Total liabilities and net assets/fund balances.	1,382,440.	34 1,096,816.	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits?		

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

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (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 1-3; 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) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (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 Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) 85.32%; 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f 93.25%; 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 [X]; 16b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-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; 17b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1-5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support (Add lines 9, 10c, 11, and 12); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2007 Schedule A, Part IV-A, line 27g.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.

- 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)

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2004	2005	2006	2007	2008	TOTAL
SALE OF BOOKS, ETC	512.	1,697.				2,209.
TOTALS	512.	1,697.				2,209.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047 2008 Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization: FRIENDS IN ACTION INTERNATIONAL Employer Identification number: 77-0296087

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.

1 Purpose(s) of conservation easements held by the organization (check all that apply). 2 Complete lines 2a-2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No. 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year \$. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes No. 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 \$, (ii) Assets included in Form 990, Part X \$. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1 \$, b Assets included in Form 990, Part X \$.

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		198,774.		198,774.
b Buildings		132,485.	21,897.	110,588.
c Leasehold improvements		43,644.	10,564.	33,080.
d Equipment		124,175.	111,198.	12,977.
e Other		534,510.	386,038.	148,472.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				503,891.

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,523,172.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,697,663.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-174,491.
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	-1,584.
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-1,584.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-176,075.

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	1,528,854.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,528,854.
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	-5,682.
c	Add lines 4a and 4b	4c	-5,682.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	1,523,172.

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

1	Total expenses and losses per audited financial statements	1	1,704,929.
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	1,584.
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	1,584.
3	Subtract line 2e from line 1	3	1,703,345.
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	-5,682.
c	Add lines 4a and 4b	4c	-5,682.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	1,697,663.

Part XIV Supplemental Information

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

LOSS ON DISPOSAL OF ASSETS

SCH. D, PART XII, LINE 4B

Part XIV Supplemental Information (continued)

Area with horizontal dashed lines for supplemental information.

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any other additional information.

MONITORING OF GRANT USE

SCHEDULE F, PART 1, QUESTION 2

EITHER GRANTS ARE ON A PER PROJECT REQUEST BASIS FOR A SPECIFIC NEED OR
 FOR ONGOING ACTIVITIES. FOR ONGOING ACTIVITIES, WE REQUIRE FINANCIAL
 STATEMENTS TO SUPPORT PROPER ALLOCATION OF GRANTS, AND AT TIME HAVE ARMS
 LENGTH OVERSIGHT IN THE ACTIVITIES. FOR SPECIFIC PROJECT GRANTS WE
 REQUEST PROJECT DESCRIPTION TO EVALUATE. IN BOTH CASES, WE PHYSICALLY
 VISIT THE LOCATIONS YEARLY TO EVALUATE AND MONITOR USE OF GRANTS.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990

OMB No 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

Name of the organization

Employer identification number

FRIENDS' IN ACTION INTERNATIONAL

77-0296087

REVIEW OF FORM 990

PART VI, SECTION A, LINE 10

COPY OF FORM 990 IS REVIEWED BY THE CHAIRMAN, TREASURER AND EXECUTIVE

DIRECTOR

Multiple horizontal dashed lines for providing additional information.

Name of the organization

Employer identification number

FRIENDS IN ACTION INTERNATIONAL

77-0296087

CONFLICT OF INTEREST POLICY

PART VI, SECTION B, LINE 12C

EACH BOARD MEMBER REVIEWS AND SIGNS A CONFLICT OF INTEREST POLICY

ANNUALLY

Name of the organization

Employer identification number

FRIENDS IN ACTION INTERNATIONAL

77-0296087

PROCESS FOR DETERMINING COMPENSATION

PART VI, SECTION B, LINE 15A

THERE IS NO DIRECT COMPENSATION FROM THE ORGANIZATION TO THE CEO,

EXECUTIVE DIRECTOR OR TOP MANAGEMENT OFFICIAL AS THESE INDIVIDUALS OBTAIN

SUPPORT ON THEIR OWN FROM CHURCHES, INDIVIDUALS, ETC.

Name of the organization

Employer identification number

FRIENDS IN ACTION INTERNATIONAL

77-0296087

PUBLIC INSPECTION OF DOCUMENTS

PART VI, SECTION C, LINE 19

THESE DOCUMENTS ARE AVAILABLE UPON REQUEST AT THE CORPORATE OFFICE AND

THROUGH THE EVANGELICAL COUNCIL FOR FINANCIAL ACCOUNTABILITY (ECFA)

ORGANIZATION

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST INCOME	7,826.			
TOTALS	7,826.			

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
PREPAID EXPENSES	124,482.	124,540.
TOTALS	----- 124,482. =====	----- 124,540. =====

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

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

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

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

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

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization Friends In Action International	Employer identification number 77-0296087
	Number, street, and room or suite no. If a P.O. box, see instructions PO Box 323	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. Elizabethtown, Pa 17022	

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

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

MAY 01 2009

● The books are in the care of ► Timothy Johnston

Telephone No. ► _____ FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2009, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2008 or
- tax year beginning _____, 20____, and ending _____, 20_____.

2 If this tax year 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 or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ <u>NONE</u>
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

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.

Brown Schutz Sheridan & Fritz
210 Grandview Avenue
Camp Hill, PA 17011

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization FRIENDS IN ACTION INTERNATIONAL	Employer identification number 77-0296087
	Number, street, and room or suite no. If a P O box, see instructions. PO BOX 323	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ELIZABETHTOWN, PA 17022	

Check type of return to be filed (File a separate application for each return).

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **TIMOTHY JOHNSTON**
Telephone No 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.

- I request an additional 3-month extension of time until 11/15/2009
- For calendar year 2008, or other tax year beginning and ending
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO COMPILE THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

8 a 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.	8 a \$
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 and any amount paid previously with Form 8868	8 b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8 c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Melvin A. Blüecher Title CPA Date 7/28/09
BROWN SCHULTZ SHERIDAN FRITZ
210 GRANDVIEW AVENUE
CAMP HILL, PA 17011

INTERNAL REVENUE SERVICE
W&T-FIELD ASSISTANCE
HARRISBURG, PA 17108

JUL 28 2009

RL
7/28/09