

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)

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- 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.

A For the 2009 calendar year, or tax year beginning Aug 1, 2009, and ending Jul 31, 2010

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

C Name of organization Manassas Performing Arts, Inc. aka Manassas Ballet Theatre
 Number and street (or P.O. box, if mail is not delivered to street address) 9004 Mathis Avenue
 City or town, state or country, and ZIP + 4 Manassas VA 20110-6003

D Employer identification number 54-1244590

E Telephone number (703) 257-1811

F Group Exemption Number

G Accounting method ☐ Cash ☒ Accrual
 Other (specify)

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: N/A

J Tax-exempt status (check only one) — ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

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 \$ 393,982.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

| | | | |
|----|--|----|----------|
| 1 | Contributions, gifts, grants, and similar amounts received | 1 | 140,645. |
| 2 | Program service revenue including government fees and contracts | 2 | 210,912. |
| 3 | Membership dues and assessments | 3 | |
| 4 | Investment income | 4 | 481. |
| 5a | Gross amount from sale of assets other than inventory | 5a | |
| 5b | Less cost or other basis and sales expenses | 5b | |
| 5c | 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"/> | | |
| 6a | Gross revenue (not including \$ <u> </u> of contributions reported on line 1) | 6a | 37,408. |
| 6b | Less direct expenses other than fundraising expenses | 6b | 14,319. |
| 6c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | 6c | 23,089. |
| 7a | Gross sales of inventory, less returns and allowances | 7a | |
| 7b | Less cost of goods sold | 7b | |
| 7c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | |
| 8 | Other revenue (describe <u>Miscellaneous Revenues</u>) | 8 | 4,536. |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 | 9 | 379,663. |
| 10 | Grants and similar amounts paid (attach schedule) | 10 | |
| 11 | Benefits paid to or for members | 11 | |
| 12 | Salaries, other compensation, and employee benefits | 12 | 202,060. |
| 13 | Professional fees and other payments to independent contractors | 13 | 13,815. |
| 14 | Occupancy, rent, utilities, and maintenance | 14 | 45,630. |
| 15 | Printing, publications, postage, and shipping | 15 | 3,401. |
| 16 | Other expenses (describe <u>See Other Expenses Statement</u>) | 16 | 121,027. |
| 17 | Total expenses. Add lines 10 through 16 | 17 | 385,933. |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -6,270. |
| 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 | 60,685. |
| 20 | Other changes in net assets or fund balances (attach explanation) <u>See L-20 Stmt</u> | 20 | -8,752. |
| 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 45,663. |

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 | 55,098. | 69,590. |
| 23 Land and buildings | 0. | 0. |
| 24 Other assets (describe <u>See L-24 Stmt</u>) | 22,021. | 17,470. |
| 25 Total assets | 77,119. | 87,060. |
| 26 Total liabilities (describe <u>See L-26 Stmt</u>) | 16,434. | 41,397. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 60,685. | 45,663. |

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

Form 990-EZ (2009)

10

Part III Statement of Program Service Accomplishments (See the instructions.)What is the organization's primary exempt purpose? Cultural Performances

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

Expenses

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

| | | | |
|-----------|--|------------|----------|
| 28 | <u>See attached Line 28 description</u> | | |
| | (Grants \$ <u>0.</u>) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 418,775. |
| 29 | | | |
| | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | |
| 30 | | | |
| | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | |
| 31 | Other program services (attach schedule) | | |
| | (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | |
| 32 | Total program service expenses (add lines 28a through 31a) | 32 | 418,775. |

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

| (a) Name and address | (b) Title and average hours per week devoted to position | (c) Compensation (If not paid, enter -0-) | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|---|--|---|---|--|
| Amy Grant Wolfe 9004 Mathis Avenue Manassas, VA 20110 | Artistic Dir 40.00 | 36,000. | 0. | |
| Sheryl L. Bass 8563 Yoder Street Manassas, VA 20110 | President 1.00 | 0. | 0. | |
| Michael V. Paulson 625 Elden Street Herndon, VA 20170 | Vice President 1.00 | 0. | 0. | |
| J. Haydn Davis 8618 Jackson Ave. Manassas, VA 20110 | Secretary 1.00 | 0. | 0. | |
| Chris Brown 9004 Mathis Ave Manassas, VA 20110 | Treasurer 1.00 | 0. | 0. | |
| Harry Parrish, II 9009 Center Street Manassas, VA 20110 | Director 1.00 | 0. | 0. | |
| Jan Alten 9126 Center Street Manassas VA 20110 | Director 1.00 | 0. | 0. | |
| Col. Michael Riley, USMC 3250 Catlin Avenue Quantico VT 22134 | Director 1.00 | 0. | 0. | |
| Linda Wright 8001 Cerro Gordo Road Gainesville VT 20155 | Director 1.00 | 0. | 0. | |
| Julie Waters 9004 Mathis Avenue Manassas VA 20110 | Director 1.00 | 0. | 0. | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part V Other Information (Note the statement requirements in the instrs for Part V.)

| | 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,' attach 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 instructions 37a 0. | | |
| 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 38b | | |
| 39 Section 501(c)(7) organizations Enter | | |
| a Initiation fees and capital contributions included on line 9 39a | | |
| b Gross receipts, included on line 9, for public use of club facilities 39b | | |
| 40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____ | | |
| 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 40b | | 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 ▶ _____ | | |
| d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____ | | |
| 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 40e | | X |
| 41 List the states with which a copy of this return is filed ▶ <u>Virginia</u> | | |

42a The organization's books are in care of ▶ The Organization Telephone no ▶ (703) 257-1811
 Located at ▶ 9004 Mathis Avenue Manassas VA ZIP + 4 ▶ 20110-6003

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 ▶ _____

| | Yes | No |
|------------|-----|----|
| 42b | | X |
| 42c | | X |

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**

c 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 ▶ _____

43 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 ▶ ☐ **43** _____

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ **44**

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 **45**

| | Yes | No |
|-----------|-----|----|
| 44 | | X |
| 45 | | 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 |
|--|-----|----|
| 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 | | X |
| 47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II | | X |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | | X |
| 49b If 'Yes,' was the related organization a section 527 organization? | | |

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'.

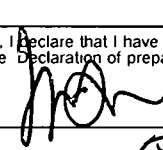
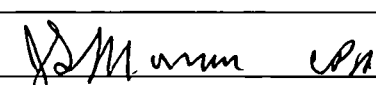
| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|--|--|------------------|---|--|
| None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

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 ▶

| | | | | | |
|---------------------------------|---|--|---------------------|---|---|
| Sign Here | 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 MARK WOLFE Type or print name and title | | Date 2/23/11 | | |
| Paid Preparer's Use Only | Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4 MORAN & COMPANY, PC 8100 ASHTON AVENUE; SUITE 106 MANASSAS VA 20109 | | Date 2/24/11 | Check if self-employed <input type="checkbox"/> | Preparer's Identifying Number (See instructions) (703) 330-0188 |

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

BAA

Form 990-EZ (2009)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Manassas Performing Arts, Inc. aka Manassas Ballet Theatre

Employer identification number

54-1244590

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

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

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

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

h Provide the following information about the supported organizations

[illegible]

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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 |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) | 142,551. | 167,838. | 166,684. | 158,260. | 140,645. | 775,978. |
| 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. | | | | | | |
| 4 Total. Add lines 1-through 3 | 142,551. | 167,838. | 166,684. | 158,260. | 140,645. | 775,978. |
| 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 | | | | | | 775,978. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|-----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | 142,551. | 167,838. | 166,684. | 158,260. | 140,645. | 775,978. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 637. | 1,855. | 2,448. | 377. | 481. | 5,798. |
| 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 | | | | | | 781,776. |
| 12 Gross receipts from related activities, etc. (see instructions) | 12 | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---------|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.26 % |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | 99.29 % |

16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☒

b 33-1/3 support test – 2008. 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 – 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

b 10%-facts-and-circumstances test – 2008. 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. ☐

BAA

Schedule A (Form 990 or 990-EZ) 2009

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose | | | | | | |
| 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 and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.) | | | | | | |
| 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. ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 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 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.

[illegible]

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

Open to Public Inspection

54-1244590

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

| REVENUE | | (a) Event #1 <u>Ballet Ball</u> (event type) | (b) Event #2 <u>Golf Tournament</u> (event type) | (c) Other Events <u>NONE</u> (total number) | (d) Total Events (Add col (a) through col (c)) |
|--------------------|--|--|--|---|--|
| | | | | | |
| | 1 Gross receipts | 8,952. | 28,456. | | 37,408. |
| | 2 Less Charitable contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 8,952. | 28,456. | | 37,408. |
| | | | | | |
| DIRECT EXPENSES | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | 345. | 8,150. | | 8,495. |
| | 7 Food and beverages | 4,455. | | | 4,455. |
| | 8 Entertainment | 100. | | | 100. |
| | 9 Other direct expenses | 954. | 315. | | 1,269. |
| | 10 Direct expense summary Add lines 4- through 9 in column (d) | | | | 14,319. |
| | 11 Net income summary Combine lines 3, column (d) and line 10 | | | | 23,089. |

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

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

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' explain

YES NO

9a

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

10a

b If 'Yes,' explain

11 Does the organization operate gaming activities with nonmembers?

11

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

12

13 Indicate the percentage of gaming activity operated in**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and recordsName ▶ The OrganizationAddress ▶ 9004 Mathis Avenue Manassas, VA 20110**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a****b** If 'Yes,' enter the amount of gaming revenue received by the organization \$_____ and the amount of gaming revenue retained by the third party \$_____**c** If 'Yes,' enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$_____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$_____

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

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

OMB No 1545-0172

2009Attachment
Sequence No **67**

Name(s) shown on return

Manassas Performing Arts, Inc. aka Manassas Ballet Theatre

Identifying number

54-1244590

Business or activity to which this form relates

Form 990 / Form 990EZ

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 smaller 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 instrs) | 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 instructions)

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

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

| | | | |
|----|--|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2009 | 17 | 2,349. |
| 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 | 2,349. |
| 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 | |

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

| 24a Do you have evidence to support the business/investment use claimed? | | Yes | No | 24b If 'Yes,' is the evidence written? | | Yes | No | |
|---|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | 25 | |
| 26 Property used more than 50% in a qualified business use | | | | | | | | |
| | | | | | | | | |
| 27 Property used 50% or less in a qualified business use | | | | | | | | |
| | | | | | | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | 28 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | 29 | |

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

| | Yes | No |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2009 tax year (see instructions) | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2009 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |

Form 990-EZ
Part II

Other Assets and Liabilities

2009

| | |
|---|--|
| Name as Shown on Return Manassas Performing Arts, Inc. aka Manassas Ballet Theatre | Employer Identification No 54-1244590 |
|---|--|

| | Beginning of Year | End of Year |
|--|----------------------|----------------|
| Line 24 - Other Assets: | | |
| Accounts Receivable | 3,820. | 1,760. |
| Prepaid Expenses | 1,181. | 0. |
| Investments | 8,346. | 9,606. |
| Fixed Assets | 18,445. | 18,444. |
| Accumulated Depreciation | -9,771. | -12,340. |
| | | |
| | | |
| | | |
| Totals to Form 990-EZ, Part II, line 24 | 22,021. | 17,470. |
| | | |
| Line 26 - Total Liabilities: | | |
| Payroll Liabilities | 11,599. | 18,634. |
| Deferred Revenue | 4,835. | 22,763. |
| | | |
| | | |
| | | |
| | | |
| | | |
| Totals to Form 990-EZ, Part II, line 26 | 16,434. | 41,397. |

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

| | |
|---------------------------|-----------------|
| Payroll Taxes | 15,372. ✓ |
| Telephone | 1,949. |
| Supplies | 3,601. ✓ |
| Music/Musicians | 21,279. |
| Academy Instructors | 55. |
| Actors | 200. |
| Advertising | 24,723. |
| Concessions | 4,001. |
| Costumes & Stage Expenses | 12,959. |
| Equipment | 1,533. |
| Insurance | 5,006. |
| Programs | 3,988. |
| Video Taping | 5,826. |
| Bank Charges | 3,829. |
| Licenses & Permits | 1,374. |
| Gifts | 484. |
| Miscellaneous | 5,034. |
| Property Taxes | 7,465. |
| Depreciation | 2,349. ✓ |
| Total | <u>121,027.</u> |

Schedule O (Form 990), Supplemental Information to Form 990

Schedule G (Form 990 or 990EZ), Part III, Line 17a (continued)

| State Name | Amount |
|------------|--------|
| Virginia | |

Form 990-EZ, Page 1, Part I, Line 20

Other Changes in Net Assets or Fund Balances

| Description | Amount |
|---|----------------|
| Prior Period Adjustments | -9,792. |
| Book to Tax Differences in Depreciation | -220. |
| Unrealized Gain on Investments | 1,260. |
| Total | <u>-8,752.</u> |

Supporting Statement of:

Form 990-EZ/Line 13

| Description | Amount |
|-----------------|----------------|
| Legal Fees | 3,170. |
| Contract Labor | 6,461. |
| Accounting Fees | 4,184. |
| Total | <u>13,815.</u> |

Supporting Statement of:

Form 990-EZ/Line 14

| Description | Amount |
|-----------------|----------------|
| Rental Expenses | 37,252. |
| Utilities | 8,378. |
| Total | <u>45,630.</u> |

Additional Information For Tax Return

Manassas Performing Arts, Inc. aka Manassas Ballet Theatre

54-1244590

Form 990-EZ: Line 28, Description

Provide accessible & affordable professional cultural art performances to the public, free performances to school children in the community, and providing highest level of training to professional and college track dancers.

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

OMB No 1545 1709

► **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 | Employer identification number |
| | Manassas Performing Arts, Inc. aka Manassas Ballet Theatre | 54-1244590 |
| | Number, street, and room or suite number. If a P.O. box, see instructions. | |
| | 9004 Mathis Avenue | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. | |
| | Manassas | VA 20110-6003 |

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

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

- The books are in the care of ► The Organization

Telephone No ► (703) 257-1811 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 Mar 15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ☐ calendar year 20 ____ or
► ☒ tax year beginning Aug 1, 20 09, and ending Jul 31, 20 10

- 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 | \$ | 0. |
| 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 | \$ | 0. |
| 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 | \$ | 0. |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 4-2009)