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Form 990-EZ Department of the Treasury

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

Open to Public Inspection

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

Sponsonng organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling anizations as defined in section 512(p)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

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

Internal Revenue Service For the 2011 calendar year, or tax year beginning SEP 2011 and ending AUG 31, 2012 Check if applicable C Name of organization D Employer identification number Address change STOWE PERFORMING ARTS, INC. 03-0261081 Name change Number and street (or P O box, if mail is not delivered to street address) Room/suite E Telephone number Initial return P.O. BOX 1330 802-253-7792 Terminated City or town, state or country, and ZIP + 4 Amended return F Group Exemption STOWE, VT 05672 Application pending Number > Accounting Method Cash X Accrual Other (specify) ▶ H Check ► X if the organization is not Website: ► WWW.STOWEPERFORMINGARTS.COM required to attach Schedule B Tax-exempt status (check only one) - \times 501(c)(3) \sim 501(c) () **⋖**(ınsert no) 4947(a)(1) or [527 (Form 990, 990-EZ, or 990-PF) Check Fig. 1 if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ 135,768. Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part i) Check if the organization used Schedule O to respond to any question in this Part I 79,286 1 Contributions, gifts, grants, and similar amounts received 1 2 52,894 Program service revenue including government fees and contracts 2 3 Membership dues and assessments 3 4 Investment income 4 5a Gross amount from sale of assets other than inventory 5a Less cost or other basis and sales expenses Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 5c Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such 6b gross income and contributions exceeds \$15,000) 6c Less direct expenses from gaming and fundraising events Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d Gross sales of inventory, less returns and allowances 7a Less cost of goods sold 7b Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 70 SEE SCHEDULE O 3,588. 8 Other revenue (describe in Schedule O) 8 135,768. 9 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 SEE SCHEDULE O 1,750. 10 Grants and similar amounts paid (list in Schedule_O) 10 11 Benefits paid to or for members-11 Salaries, other compensation and employee benefits 32,276. 12 Professional fees and other payments to independent contri 75,224. 13 13 Occupancy, rent, utilities, and maintenance o SEE SCHEDULE O 9,437. 14 Printing, publications, postage and shipping 8,847. 15 15 Other expenses (describe in Schedule O.DEN, SEE SCHEDULE O 29,009. 16 16 156,543. 17 Total expenses. Add lines 10 through 16. 17 Excess or (deficit) for the year (Subtract line 17 from line 9) -20,775.18 18 Net Assets 19 Net assets or fund balances at beginning of year (from line 27, column (A)) 21,883 (must agree with end-of-year figure reported on prior year's return) 19 20 Other changes in net assets or fund balances (explain in Schedule O) 20 21 1,108 Net assets or fund balances at end of year Combine lines 18 through 20

LHA For Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (201

Form **990-EZ** (2011)

instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Rart V Yes No Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O Х 33 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) Х 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? Х 35a b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O N/A 35b was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III X 35c 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 36 0. 37a Enter amount of political expenditures, direct or indirect, as described in the instructions b Did the organization file Form 1120-POL for this year? Х 37b 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made X in a prior year and still outstanding at the end of the tax year covered by this return? b If "Yes." complete Schedule L. Part II and enter the total amount involved 39 Section 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 9 39a N/A N/A 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 0 • , section 4912 ▶ ___ section 4911 ► O • , 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L. Part I Х 40b Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers 0. 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 0. 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 X 41 List the states with which a copy of this return is filed NONE 42a The organization's books are in care of ► LYNN PAPARELLA Telephone no ► 802-253-7792 Located at ► LOWER SANBORN ROAD, STOWE, VT ZIP+4 > 05672b 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 Yes No account)? 42b If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 42c If "Yes," enter the name of the foreign country Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ 43 | N/A and enter the amount of tax-exempt interest received or accrued during the tax year Yes No 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ X 44a b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead Х 44h Х c Did the organization receive any payments for indoor tanning services during the year? 44c d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation 44d X 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a 45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) Form 990-EZ (2011)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Inspection

Employer identification number

Name of the organization

STOWE PERFORMING ARTS, INC.

03-0261081 Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) X 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). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. d Type III · Other **b** Type II c Type III - Functionally integrated 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). If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, Yes No the governing body of the supported organization? 11g(i) (ii) A family member of a person described in (i) above? 11g(ii) (iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii) Provide the following information about the supported organization(s). (iii) Type of (v) Is the organization (v) Did you notify the (vi) Is the (1) Name of supported (ii) EIN (vii) Amount of organization organization in col in co! (i) listed in your organization in col organization support (i) organized in the (described on lines 1-9 governing document? (i) of your support? above or IRC section (see instructions)) Yes Yes No Yes

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Schedule A (Form 990 or 990-EZ) 2011

132021 01-24-12

Section A. Public Support Calendar year (or fiscal year beginning in) (e) 2007 (b) 2008 (c) 2009 (d) 2010 (e) 2011 (f) Total (e) 2011 (f) Total (e) 2007 (b) 2008 (c) 2009 (d) 2010 (e) 2011 (f) Total (e) 2011 (f	178	Support Schedule for (Complete only if you checke fails to qualify under the tests	d the box on line 5	6, 7, or 8 of Part I	or if the organization	v(D)(1)(A)(IV) an on failed to qualify	under Part III. If the	(I) e organization
Calendar year (of fiscal year beginning in) 1 Gifts, grants, contributions, and membership fees received. (Do not include any *unusual grants*.) 2 Tax revenues leved for the organization's benefit and either paid to or expended on this behalf in the organization benefit and either paid to or expended on the behalf in the organization without charge 4 Total. Add lines 1 through 3 3 The value of services or facilities furnished by a governmental unit to the organization without charge 4 4 Total. Add lines 1 through 3 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2 56 of the amount shown on line 11, column (f) 8 Public support. Search in a firm line 4 8 Public support. Search in a firm line 4 8 Gross income from interest, dividends, payments received on securities loans, rents, roystless and income from insteas such seasons, rents, roystless and income from insteas such seasons. Public support search in the public support seasons of the organization of the public support seasons or the organization of the public support seasons or the organization of the public support seasons or the organization of the public support seasons. Public support seasons or the organization of the organization of the public support seasons, check this box and stop here. 9 Section C. Computation of Public Support Percentage 14 Public support percentage for 2010 Scheduly supported organization or 16a, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization needs the 17ac and circumstances test. 2011. 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 17acts-and-circumstances test, check this box and stop here. Explain in Part IV how the organization meets the 17acts-and-circumstances test, check this box and stop here. Explain in Part IV how the organization more, and if the org	Se		, ,		····• /			
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Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to

Se	ction A. Public Support	elow, please comp	Dete Part II.)				
	ndar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
	Gifts, grants, contributions, and		, , , , , , , , , , , , , , , , , , ,	10/ = 0.0	(4) 20 10	(0) 201.	(i) rotal
	membership fees received. (Do not						1
	include any "unusual grants.")	85,488.	69,472.	78,618.	86,492.		320,070.
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the						320,070
	organization's tax-exempt purpose	44,694.	68,615.	79,835.	75,305.		268,449.
3	Gross receipts from activities that						
	are not an unrelated trade or bus-				<u> </u>		
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to	İ	-	=			
	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	130,182.	138,087.	158,453.	161,797.		588,519.
7 <i>a</i>	Amounts included on lines 1, 2, and						
	3 received from disqualified persons			_			0.
t	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the			-		-	
	amount on line 13 for the year						0.
C	Add lines 7a and 7b						0.
8	Public support (Subtract line 7c from line 6)						588,519.
Se	ction B. Total Support		·				
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9	Amounts from line 6	130,182.	138,087.	158,453.	161,797.		(f) Total 588,519.
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	817.	185.	28.	62.		1 002
	Unrelated business taxable income	017.	100.	20.	02.		1,092.
	(less section 511 taxes) from businesses acquired after June 30, 1975						
	· '	817.	105	20	(2)		1 000
	Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	617.	185.	28.	62.		1,092.
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)	130,999.	138,272.	158,481.	161,859.		589,611.
14	First five years. If the Form 990 is for	the organization's	first, second, third	d, fourth, or fifth ta	x year as a section	1 501(c)(3) organ	
	check this box and stop here						
Sec	ction C. Computation of Publi	ic Support Per	rcentage		-		
15	Public support percentage for 2011 (I	ne 8, column (f) di	vided by line 13, c	olumn (f))		15	99.81 %
16	Public support percentage from 2010	Schedule A, Part	III, line 15_			16	99.59 %
Sec	ction D. Computation of Inves	stment Income	e Percentage				
17	Investment income percentage for 20	11 (line 10c, colun	nn (f) divided by lin	e 13, column (f))		17	.19 %
	Investment income percentage from 2					18	.41 %
	33 1/3% support tests - 2011. If the			on line 14, and line			
	more than 33 1/3%, check this box ar	nd stop here . The	organization quali	fies as a publicly s	supported organiza	ition	► X
b	33 1/3% support tests - 2010. If the						
00	line 18 is not more than 33 1/3%, che			-		=	
20	Private foundation. If the organization	n did not check a l	box on line 14, 19a	a. or 19b. check th	is box and see ins	tructions	▶

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2011
Open to Public Inspection

Name of the organization

STOWE PERFORMING ARTS, INC.

Employer identification number 03-0261081

STOWE PERFORMING ARTS, INC.	03-0261081
FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:	
DESCRIPTION OF OTHER REVENUE:	AMOUNT:
BANK INTEREST	19.
ADVERTISING SALES	1,639.
CD COMMISSIONS	102.
EDUCATION RAFFLE SALES	1,828.
TOTAL TO FORM 990-EZ, LINE 8	3,588.
FORM 990-EZ, PART I, LINE 10, GRANTS AND ALLOCATIONS:	
ACTIVITY CLASSIFICATION: CONCERT	
GRANTEE NAME: ANNUAL MESSIAH COMMUNITY SING	
GRANTEE ADDRESS: STOWE COMMUNITY CHURCH, MAIN ST. STOW	VE, VT 05672
GRANTEE RELATIONSHIP: NONE	
AMOUNT GIVEN:	750.
ACTIVITY CLASSIFICATION: GRANTS & SCHOLARSHIPS	
GRANTEE NAME: STOWE SCHOOL SYSTEM	
GRANTEE ADDRESS: STOWE, VT 05672	-
GRANTEE RELATIONSHIP: NONE	
AMOUNT GIVEN:	1,000.
TOTAL INCLUDED ON FORM 990-EZ, LINE 10	1,750.
FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITI	ES, AND MAINTENANCE:
DESCRIPTION OF EXPENSES:	AMOUNT:
DEPRECIATION LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.	283. Schedule O (Form 990 or 990-EZ) (2011)

132211 01-23-12

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2011
Open to Public Inspection

Internal Revenue Service Name of the organization **Employer identification number** STOWE PERFORMING ARTS, INC. 03-0261081 OTHER EXPENSES 9,154. TOTAL TO FORM 990-EZ, LINE 14 9,437. FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES: DESCRIPTION OF OTHER EXPENSES: AMOUNT: ADVERTISING 12,571. PRODUCTION COSTS 4,972. MISC. OFFICE AND ADMINISTRATION 11,466. TOTAL TO FORM 990-EZ, LINE 16 29,009. FORM 990-EZ, PART II, LINE 24, OTHER ASSETS: DESCRIPTION BEG. OF YEAR END OF YEAR PLEDGES RECEIVABLE 3,218. 800. PREPAID EXPENSE 623. 350. OTHER DEPRECIABLE ASSETS 878. 595. TOTAL TO FORM 990-EZ, LINE 24 4,719. 1,745. FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE ORGANIZATION SPONSORS CONCERTS IN THE STOWE AREA, MANY OF WHICH ARE FREE. THREE CONCERTS CHARGE ADMISSION. WHILE NOT COVERING THE COSTS OF THESE CONCERTS THE ADMISSION CHARGED DOES HELP DEFRAY THE COSTS OF PRODUCTION. INTEREST IS EARNED ON TEMPORARY INVESTMENTS. RAFFLE TICKETS ARE SOLD AT SUMMER CONCERTS TO RAISE FUNDS TO SUPPORT THE MUSIC SCHOLARSHIP PROGRAM. ADVERTISING SPACE IS SOLD IN THE PRINTED PROGRAM. COMMISSIONS ARE

RECEIVED ON SALE OF ARTISTS CDS.

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No 1545-0047

Open to Public Department of the Treasury Attach to Form 990 or 990-EZ. Inspection Internal Revenue Service Name of the organization Employer identification number STOWE PERFORMING ARTS, INC. 03-0261081 FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

BOARD MEMBERS 2012-2013

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