

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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 July 1, 2008, and ending June 30, 20 09

- B** Check if applicable
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

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

C Name of organization **Birthday Wishes, Inc.**
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
PO Box 590645
 City or town, state or country, and ZIP + 4
Newton Centre, MA 02459

D Employer identification number
55 0856553
E Telephone number
(866) 388-9474
G Gross receipts \$ 356,148.75

F Name and address of principal officer: **Lisa Vasiloff**
PO Box 590645; Newton Centre, MA 02459

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

I Tax-exempt status: 501(c) () (insert no) 4947(a)(1) or 527

J Website: **www.birthdaywishes.org**

H(c) Group exemption number

K Type of organization Corporation Trust Association Other **L Year of formation** **2004** **M State of legal domicile** **MA**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: The company provides birthday parties for children living in homeless shelters and transitional housing from its various offices in Massachusetts, Rhode Island, and New York. All parties are planned and organized by volunteers, which include over 1,000 local individuals, scout troops, school & church groups, businesses, and others.		
	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	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
	5	Total number of employees (Part V, line 2a)	5	8
	6	Total number of volunteers (estimated if necessary)	6	> 1,000
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
	7b	Net unrelated business taxable income from Form 990-E, line 34	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1b)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 1c)	129,464.46	352,040.16
	10	Investment income (Part VII, column (A), lines 3, 4, and 7d)	90.68	957.09
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 10c, and 11e)	31,267.58	4,108.59
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	160,823.22	357,103.84
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	25,907.92	73,371.08
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 524.88		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	68,438.09	179,352.46	
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	94,346.01	252,723.54	
19	Revenue less expenses. Subtract line 18 from line 12	66,477.21	94,382.30	
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)	119,087	253,271
	22	Net assets or fund balances. Subtract line 21 from line 20	1,842	464
		117,245	252,807	

Part II Signature Block

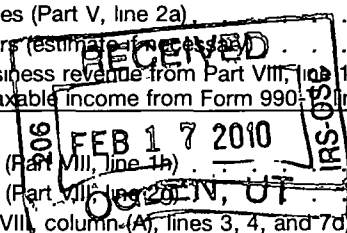
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: *Lisa Vasiloff* Date: **12-10-10**
 Type or print name and title: **Lisa Vasiloff Executive Director**

Paid Preparer's Use Only
 Preparer's signature: *Glenn Ricciardelli* Date: **01/11/10** Check if self-employed
 Preparer's identifying number (see instructions): **01-314065**
 Firm's name (or yours if self-employed), address, and ZIP + 4: **Glenn Ricciardelli PC** EIN: **04 314065**
10 High Street, Suite 1000; Boston, MA 02110 Phone no: **(617) 426-1551**

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

SCANNED MAR 11 2010



Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

The company provides birthday parties for children living in homeless shelters and transitional housing from its various offices in Massachusetts, Rhode Island, and New York. All parties are planned and organized by volunteers, which include over 1,000 local individuals, scout troops, school & church groups, businesses, and others. A grass-roots philosophy fosters a spirit of volunteerism and community service in adults, children, & families that volunteer.

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: 1) (Expenses \$ 195,403.19 including grants of \$ 88,997.69) (Revenue \$ 356,148.75)

Birthday parties were provided to over 1,500 children in over 100 shelters in Massachusetts and Rhode Island. Parties are held at the shelters, whereby Birthday Wishes' provides cake, birthday presents, games & crafts, goody bags, face painting, and other types of entertainment.

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 ► \$ 195,403.19 (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No	
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	✓	
3 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	3		✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		✓
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		✓
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		✓
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		✓
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		✓
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	✓	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12		✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		✓
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b		✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II.	15		✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		✓
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		✓
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		✓
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		✓
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		✓
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		✓
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		✓
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.	24a		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		✓
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		✓
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		✓
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		✓

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)? If "Yes," complete Schedule L, Part IV		✓
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		✓
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? If "Yes," complete Schedule L, Part IV		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		✓
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		✓
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		✓
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		✓
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? If "Yes," complete Schedule R, Part VI		✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 1a through 12b regarding IRS filings and tax compliance.

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, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body	6	
1b	Enter the number of voting members that are independent	2	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?		✓
6	Does the organization have members or stockholders?		✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		✓
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	✓	
b	Each committee with authority to act on behalf of the governing body?	✓	
9a	Does the organization have local chapters, branches, or affiliates?	✓	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	✓	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	✓	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		✓

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		✓
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	✓	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		✓
13	Does the organization have a written whistleblower policy?		✓
14	Does the organization have a written document retention and destruction policy?		✓
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?		✓
b	Other officers or key employees of the organization?		✓
	Describe the process in Schedule O. (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		✓
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► Massachusetts
- 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.
 Own website Another's website Upon request
- 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: ► Sarah Calkins at Infosource Financial Services, Inc.; 148 Linden Street, Wellesely, MA 01760
 Telephone: (781) 235-1490 Facsimile: (781) 235-1936

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Lisa Vasilof Executive Director	≈ 30/wk	✓		✓	✓		\$20,727.07			
Susan K. Havliand Associate Director	≈ 20/wk	✓		✓	✓	✓	24,838.45			
Rachel Calabrese Southeast Massachusetts Coordinator	≈ 20/wk				✓		9,872.08			
Rachel Freeman Volunteer Director	≈ 10/wk			✓	✓		4,304.50			
Julie A. Higgins Central Massachusetts Coorinator	≈ 10/wk				✓		3,830.00			
Jan F. DeAnelis Rhode Island Coordinator	≈ 10/wk				✓		1,845.00			
Catherin A. Collinvaux President	≈ 3/wk	✓		✓	✓		0			
Colleen Granahan Director	≈ 2/wk	✓					0			
Sue Rock Tully Director	≈ 2/wk	✓					0			
Carol Zwanger Treasurer	≈ 3/wk	✓		✓	✓		0			

Part VIII Statement of Revenue				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions).	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	169,260.81				
	g Noncash contributions included in lines 1a-1f: \$		182,779.35				
	h Total. Add lines 1a-1f			352,040.16			
Program Service Revenue			Business Code				
	2a none						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			957.09	957.09		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	4,108.59				
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events			4,108.59		
	9a Gross income from gaming activities. See Part IV, line 19	a					
		b Less: direct expenses	b				
		c Net income or (loss) from gaming activities					
	10a 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							
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				357,105.84	957.09		

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				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	65,747.10	32,873.55	16,436.77	16,436.78
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	347.60	347.60		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	7,276.38	3,638.19	1,819.09	1,819.10
11 Fees for services (non-employees):				
a Management				
b Legal	37,181.35	24,911.50	12,269.85	
c Accounting	250.00		250.00	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	566.76		566.76	
12 Advertising and promotion	2,352.68	1,176.34		1,176.34
13 Office expenses	4,650.32	2,325.16	2,325.16	
14 Information technology	178.00		178.00	
15 Royalties				
16 Occupancy	22,288.28	16,716.21	5,572.07	
17 Travel	793.10	793.10		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	415.00	415.00		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,133.57	1,600.18	533.39	
23 Insurance	6,231.00	4,156.08	2,074.92	
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 Party Supplies	103,125.16	103,126.16		
b Communications	5,756.28	1,918.76	1,918.76	1,918.76
c Maintenance & Repairs	1,855.58	927.79	927.79	
d Board Expenses	517.59		517.59	
e Bank Charges	101.65		101.65	
f All other expenses	955.14	477.57	477.57	
25 Total functional expenses. Add lines 1 through 24f	262,723.54	195,403.19	45,969.37	21,350.98
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) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	90,209.21	1	158,043.79
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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		7	
	8	Inventories for sale or use	22,220.00	8	77,877.00
	9	Prepaid expenses and deferred charges	500.00	9	1,550.00
	10a	Land, buildings, and equipment: cost basis 10a 6,158.27			
	b	Less: accumulated depreciation. Complete Part VI of Schedule D 10b 1,000.70	5,157.57	10c	15,800.46
	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)	119,086.78	16	253,271.25	
Liabilities	17	Accounts payable and accrued expenses	1,841.95	17	464.27
	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		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	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	1,841.95	26	464.27
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	117,244.83	27	211,627.13
	28	Temporarily restricted net assets		28	41,179.85
	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		33		
34	Total liabilities and net assets/fund balances	119,086.78	34	253,271.25	

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- 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?
- 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?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a	✓	
2b		✓
2c		
3a		✓
3b		

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No 1545-0047

2008

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

► To be completed by organizations that answered "Yes"
on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
Birthday Wishes, Inc

Employer identification number
55 0856553

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (. Party Goods)	✓	> 250	145,598	Cost
26 Other ► (.)				
27 Other ► (.)				
28 Other ► (.)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		✓
31	✓	
32a		✓

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Birthday Wishes relies on the generosity of its corporate and individual donors for much of the gifts, party favors, and goody bags that are distributed at their parties. During the year ended June 30, 2009, the Birthday Wishes sponsored approximately 375 parties at various shelters throughout Massachusetts and Rhode Island. The organization maintains a log listing all donations of goods that are received, and values such based on the cost of the item, either verified to a sales receipt provided by the donor or estimated by the staff.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Birthday Wishes, Inc.

Supplemental Information to Form 990

▶ **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.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Employer identification number

55 : 0856553

Description of Organizations Review Process of Form 990: The annual Form 990 is completed and submitted by the preparer to the organization for review by the Executive Director, Treasurer, and Board of Directors, for any comments, corrections, or suggested revisions. Once the preparer receives a response from the respective parties, the final changes are made and a final copy of Form 990 is provided to the organization for their authorization and filing with the federal and state authorities.

Process for Determining Compensation of Employees: The Executive Director is responsible for determining the level of compensation for all employees other than officers of the organization. The level of compensation for those officers receiving pay and/or benefits is submitted by the Executive Director to the Board of Directors for their approval. The board reviews annual compensation studies and other related information as part of the approval process.