

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)

2010

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning **2010**, and ending **20**

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

C Name of organization **CELL PHONES FOR SOLDIERS INC**
 Doing Business As **ROBERT BERGQUIST**
 Number and street (or P.O. box if mail is not delivered to street address) **243 WINTER STREET**
 Room/suite
 City or town, state or country, and ZIP + 4 **NORWELL, MA 02061**

D Employer identification no. **20-1343425**

E Telephone number **(781) 659-7789**

G Gross receipts \$

F Name and address of principal officer: **GAIL E BERGQUIST**
SAME AS C ABOVE

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? If "No," attach a list. (see instructions) Yes No

H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.CELLPHONESFORSOLDIERS.COM**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **2004**

M State of legal domicile: **MA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **AID ACTIVE DUTY SERVICE MEN AND WOMEN**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net 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	4
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	4
6	Total number of volunteers (estimate if necessary)	6	1,000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8	2,067,289	1,838,199
9		0
10	26,691	13,216
11		0
12	2,093,980	1,851,415
13		0
14		0
15	65,281	187,704
16a		0
b	38,675	
17	1,154,188	1,825,354
18	1,219,469	2,013,058
19	874,511	(161,643)

	Beginning of Current Year	End of Year
20	3,214,139	3,033,680
21	20,861	2,045
22	3,193,278	3,031,635

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
 ROBERT BERGQUIST *Robert M. Bergquist*
 Signature of officer
 ROBERT BERGQUIST, PRESIDENT
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: **Thomas A Lawler**
 Preparer's signature: *Thomas A Lawler*
 Date: **11-09-2011**
 Check if self-employed PTIN

Firm's name: **THOMAS A LAWLER CPA PC**
 Firm's EIN: **781-246-0964**
 Firm's address: **1 ALBION STREET**
Wakefield MA 01880
 Phone no. **781-246-0964**

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

AID ACTIVE DUTY SERVICE MEN AND WOMEN

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? 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? 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 Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount allocated to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,711,027 including grants of \$) (ORGANIZATION RAISES FUNDS TO PROVIDE FUNDS TO PURSUE ITS MISSION AS STATED IN ITS BYLAWS OF PROVIDING AID TO SERVICE MEN AND WOMEN.

THIS IS ACHIEVED BY DONATIONS FROM THE PUBLIC OF MONEY AND CELL PHONES WHICH ARE SOLD IN A RECYCLING PROGRAM.

4b (Code:) (Expenses \$ including grants of \$) (

4c (Code:) (Expenses \$ including grants of \$) (

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$

4e Total program service expenses 1,711,027

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or 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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		X
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, Parts II and IV		X
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, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

- 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II
- 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III
- 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J
- 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 lines 24b through 24d and complete Schedule K. If "No," go to line 25
- b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
- 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?
- d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?
- 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
- b Is the organization 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
- 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 III
- 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III
- 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):
 - a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
 - b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
 - c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? 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)?
 - a 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," 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
- 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 1a through 14b regarding IRS filings and tax compliance.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 9, describe the circumstances, processes, or change to the organization's policies, procedures, or processes. For a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or change to the organization's policies, procedures, or processes. See Instructions. Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year
b Enter the number of voting members included in line 1a, above, who are independent
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 governing documents since the prior Form 990 was filed?
5 Did the organization become aware during the year of a significant 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?
b 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?
9 Is there any officer, director, 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 (This Section B requests information about policies not required by the Internal Revenue Code)

- 10a 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, branches, and affiliates to ensure their operations are consistent with those of the organization?
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filling the form?
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.
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
If "Yes" to line 15a or 15b, 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 MA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3) available for public inspection. Indicate how you make these available. Check all that apply.
Own website X Another's website X 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: ROBERT BERGQUIST (781) 659-7789
243 WINTER STREET NORWELL, MA 02061

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

Check if Schedule O contains a response to any question in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- 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 neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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
		I	D	I	O	K	H	F			
(1) ANGIE KENWORTHY DIRECTOR	5.00	X							0	0	
(2) DONALD G BENNETT DIRECTOR	5.00	X							0	0	
(3) GAIL E BERGQUIST CLERK	30.00	X		X	X			61,667	0	0	
(4) LOUIS PUOPOLO DIRECTOR	5.00	X						0	0	0	
(5) QUENTIN L CARMICHAEL DIRECTOR	5.00	X						0	0	0	
(6) ROBERT BERGQUIST PRESIDENT	30.00	X		X	X	X		85,833	0	0	
(7)											
(8)											
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											
(15)											
(16)											

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)
		Director	Officer	Key employee	Highest compensated employee	Former officer	Former director	Former key employee	
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
(26)									
(27)									
(28)									

1b Sub-total	147,500
c Total from continuation sheets to Part VII, Section A	
d Total (add lines 1b and 1c)	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization

- 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 in compensation from the organization.

(A) Name and business address	(B) Description of services

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	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	1,838,199			
	g	Noncash contributions included in lines 1a-1f: \$		1,736,842			
	h	Total. Add lines 1a-1f		1,838,199			
Program Service Revenue	2a	Business Code					
	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)		13,216		13,216	
	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					
b	Less: direct expenses	b					
c	Net income or (loss) from fundraising events						
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. See instructions		1,851,415	0	0	13,216	

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 column (B).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program services 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	147,500	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	18,000	
7 Other salaries and wages	6,154	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)		
9 Other employee benefits		
10 Payroll taxes	16,050	
11 Fees for services (non-employees):		
a Management		
b Legal		
c Accounting	4,000	
d Lobbying		
e Professional fundraising services. See Part IV, line 17		
f Investment management fees		
g Other	21	
12 Advertising and promotion	15,922	
13 Office expenses	29,732	
14 Information technology	769	
15 Royalties		
16 Occupancy	8,250	
17 Travel	21,950	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials		
19 Conferences, conventions, and meetings		
20 Interest		
21 Payments to affiliates		
22 Depreciation, depletion, and amortization	2,108	
23 Insurance		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)		
a OUTSIDE SERVICES	26,124	
b FILING FEES	4,648	
c GIFTS	803	
d DONATIONS	5,300	5,300
e PREPAID CALLING CARDS	1,705,727	1,705,727
f All other expenses		
25 Total functional expenses. Add lines 1 through 24f	2,013,058	1,711,027
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation		

Part X Balance Sheet

		(A)		(B)	
		Beginning of year		End of year	
A s s e t s	1	Cash - non-interest-bearing	2,332,080	1	1,899,847
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	877,309	4	145,449
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	984,190
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,411	10a	
	b	Less: accumulated depreciation	5,217	10b	
			4,750	10c	4,194
	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)	3,214,139	16	3,033,680	
L i a b i l i t i e s	17	Accounts payable and accrued expenses	20,861	17	2,045
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial 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 to unrelated third parties		24	
	25	Other liabilities. Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	20,861	26	2,045
N e t A s s e t B a l a n c e s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	3,193,278	27	3,031,635
	28	Temporarily restricted net assets		28	
	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	3,193,278	33	3,031,635	
34	Total liabilities and net assets/fund balances	3,214,139	34	3,033,680	

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

- 1 Total revenue (must equal Part VIII, column (A), line 12)
- 2 Total expenses (must equal Part IX, column (A), line 25)
- 3 Revenue less expenses. Subtract line 2 from line 1
- 4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))
- 5 Other changes in net assets or fund balances (explain in Schedule O)
- 6 Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- 2b Were the organization's financial statements audited by an independent accountant?
- 2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 2d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:

Separate basis	Consolidated basis	Both consolidated and separate basis
----------------	--------------------	--------------------------------------
- 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?
- 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization
CELL PHONES FOR SOLDIERS INC

Employer identification number
20-1343425

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 a 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 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.
 - 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 it 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?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
 - (ii) A family member of a person described in (i) above? _____
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____

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

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(i)**
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf				
3 The value of services or facilities furnished by a governmental unit to the organization without charge				
4 Total. Add lines 1 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% of the amount shown on line 11, column (f)				
6 Public support. Subtract line 5 from line 4				

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009
7 Amounts from line 4				
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				
9 Net income from unrelated business activities, whether or not the business is regularly carried on				
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)				
11 Total support. Add lines 7 through 10				
12 Gross receipts from related activities, etc. (see instructions)				
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a public organization, check this box and stop here				

Section C. Computation of Public Support Percentage

- 14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))
- 15 Public support percentage from 2009 Schedule A, Part II, line 14
- 16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% and stop here. The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, or 16b, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. The organization qualifies as a publicly supported
- b 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. The organization qualifies as a publicly supported
- 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box

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 qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	318,426	1,085,843	2,770,461	2,067,289	1,838,199	8,080,218
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or bus. under sec 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	318,426	1,085,843	2,770,461	2,067,289	1,838,199	8,080,218
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b 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	5,000	462,930		76,800	75,000	619,730
c Add lines 7a and 7b	5,000	462,930		76,800	75,000	619,730
8 Public support (Subtract line 7c from line 6.)						7,460,488

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	318,426	1,085,843	2,770,461	2,067,289	1,838,199	8,080,218
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	9,556	16,545	25,452	26,691	13,216	91,460
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	9,556	16,545	25,452	26,691	13,216	91,460
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.)	327,982	1,102,388	2,795,913	2,093,980	1,851,415	8,171,678

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	91.30	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	90.16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	1.12	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	1.16	%

19a 33 1/3% support tests - 2010. 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 ▶ X

b 33 1/3% support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶

20 Private Foundation: If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

Name of the organization

CELL PHONES FOR SOLDIERS INC

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private found

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See the instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more in contributions (or more than 1% of the property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any contributor during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any contributor during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions do not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless this box applies to this organization because it received nonexclusively religious, charitable, etc., contributions during the year.

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990-EZ, or 990-PF).

**SCHEDULE D
(Form 990)**

Supplemental Financial Statements

OMB No. 1545-0047

2010

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Name of the organization

Employer identification number

CELL PHONES FOR SOLDIERS INC

20-1343425

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		Yes No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)	Preservation of an historically important land area
Protection of natural habitat	Preservation of a certified historic structure
Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06 and not on a historic structure listed in the National Register.	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$	
(ii) Assets included in Form 990, Part X	▶ \$	

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$	
b Assets included in Form 990, Part X	▶ \$	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's purposes in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- c Beginning balance
 - d Additions during the year
 - e Distributions during the year
 - f Ending balance
- 2a Did the organization include an amount on Form 990, Part X, line 21?
- b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years before
1a Beginning of year balance			
b Contributions			
c Net investment earnings, gains, and losses			
d Grants or scholarships			
e Other expenditures for facilities and programs			
f Administrative expenses			
g End of year balance			

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i) unrelated organizations
 - (ii) related organizations
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)
1a Land		
b Buildings		
c Leasehold improvements		
d Equipment	9,411	
e Other		

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

f. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2010

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered
"Yes" on Form 990, Part IV, line 26a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Open to Public Inspection

Name of the organization

Employer identification number

CELL PHONES FOR SOLDIERS INC

20-1343425

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

1	(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
		To	From			Yes	No	Yes	No	Yes	No
		(1)									
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
Total ▶ \$											

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2010

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

CELL PHONES FOR SOLDIERS INC

20-1343425

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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 ▶ CELL PHONE)	X	1,000,000		
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	
----	--

	Yes	No
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 an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part III Supplemental Information. Complete this part to provide the information required by sections 170(e)(2)(C) and 33. Also complete this part for any additional information.

CELL PHONES ARE ROUTINELY DONATED BY DONORS. THESE ARE SHIPPED TO THE ORGANIZATION. THE ORGANIZATION INSPECTS THE PHONES AND DETERMINES THE APPROPRIATE PRICE TO BE PAID BY THE ORGANIZATION.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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.

OMB No. 1545-0047

2010

Open to Public
Inspection

CELL PHONES FOR SOLDIERS INC

Employer identification number
20-1343425

01. Officer, directors, etc. family relationship (Part VI, line 2)

ROBERT AND GAIL BERGQUIST ARE OFFICERS DIRECTORS AND FOUNDERS AND THEY ARE MARRIED.

02. Form 990 governing body review (Part VI, line 11)

FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING

03. Conflict of interest policy compliance (Part VI, line 12c)

COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY IS MONITORED BY PERIODIC REVIEWS BY THE
BOARD OF DIRECTORS IN CONJUNCTION WITH ADVICE OF LEGAL COUNCIL AND OUTSIDE ACCOUNTANT.

04. Governing documents, etc, available to public (Part VI, line 19)

DOCUMENTS ARE MADE PUBLIC ON GUIDESTAR.COM AND UPON REQUEST

05. General explanation attachment

THE ORGANIZATION IS REQUIRED TO PROVIDE A COPY OF FORM 990 IN VIRTUALLY EVERY STATE

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return

Name(s) shown on return

Business or activity to which this form relates

CELL PHONES FOR SOLDIERS INC

FORM 990 - 1

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)
- 2 Total cost of section 179 property placed in service (see instructions)
- 3 Threshold cost of section 179 property before reduction in limitation (see instructions)
- 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-
- 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions

6	(a) Description of property	(b) Cost (business use only)	(c) E
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		
9	Tentative deduction. Enter the smaller of line 5 or line 8		
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562		
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		
13	Carryover of disallowed deduction to 2011. 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.)

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

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 2010
- 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

Section B - Assets Placed in Service During 2010 Tax Year Using the General Rule

19a	(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
b	3-year property				
c	5-year property				
d	7-year property				
e	10-year property				
f	15-year property				
g	20-year property			25 yrs.	
h	Residential rental property			27.5 yrs.	MM
i	Nonresidential real property			39 yrs.	MM

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life			
b	12-year		12 yrs.	
c	40-year		40 yrs.	MM

Part IV Summary (See instructions.)

- 21 Listed property. Enter amount from line 28
- 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter on the appropriate lines of your return. Partnerships and S corporations - see instructions
- 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, 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

Table with 9 columns: (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:

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Rows include COMPUTER, VIDEO CAMER, and COMPUTER EQ.

27 Property used 50% or less in a qualified business use:

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Rows include S/L-.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 1,060

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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows include 30 Total business/investment miles driven during the year, 31 Total commuting miles driven during the year, 32 Total other personal (noncommuting) miles driven, 33 Total miles driven during the year, 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).

Table with 2 columns: Question, Yes No. Rows include 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

Table with 6 columns: (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 2010 tax year (see instructions):

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

43 Amortization of costs that began before your 2010 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

990

Overflow Statement

Name(s) as shown on return

CELL PHONES FOR SOLDIERS INC

NOTE RECEIVABLE

Description

RECELLULAR

T



Federal Supporting Statements

2010 PG01

Name(s) as shown on return

Employer Identification Number

CELL PHONES FOR SOLDIERS INC

20-1343425

SCHEDULE A ITEM 2

Statement #100

Unformatted Statement

A. C. D.

ROBERT BERGQUIST AND GAIL BERQUIST ARE FOUNDERS OFFICERS
AND DIRECTORS OF THE ORGANIZATION.

THE ORGANIZATION PAID ROBERT BERGQUIST WAGES OF \$85833.37. GAIL BERGQUIST WAS PAID WAGES
OF \$61666.63.

THE ORGANIZATION PAID ROBERT AND GAIL BERGQUIST \$8,250 IN 2010 FOR RENTAL OF OFFICE SPACE
IN THEIR HOME.

Form **8879-EO**

**IRS e-file Signature Authorization
for an Exempt Organization**

For calendar year 2010, or fiscal year beginning _____, and ending _____

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ See instructions.

Name of exempt organization

CELL PHONES FOR SOLDIERS INC

Name and title of officer

ROBERT BERGQUIST, PRESIDENT

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

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return on this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

- 1a Form 990 check here ▶ b Total revenue, if any (Form 990, Part VIII, column (A), line 12)
- 2a Form 990-EZ check here ▶ b Total revenue, if any (Form 990-EZ, line 9)
- 3a Form 1120-POL check here ▶ b Total tax (Form 1120-POL, line 22)
- 4a Form 990-PF check here ▶ b Tax based on Investment Income (Form 990-PF, Part VI, line 1)
- 5a Form 8868 check here ▶ b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined 2010 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator to transmit the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for non-receipt, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) from the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution to debit the entry to this account. I also authorize the U.S. Treasury and its designated Financial Agent to resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature on the organization's return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize THOMAS A LAWLER CPA PC to enter my PIN 43425
ERO firm name Enter five numbers, I do not enter all zeros

on the organization's tax year 2010 electronically filed return. If I have indicated within this return that the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2010 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ *Robert M Bergquist* Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

I certify that the above numeric entry is my PIN, which is my signature on the 2010 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 416 (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ *Thomas A Lawler* Date _____

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested**
For Paperwork Reduction Act Notice, see instructions.