

CLIENT  
COPY

**2008 Exempt Org. Return**  
prepared for:

**Illinois Arborist Association, Inc**  
PO Box 860  
Antioch, IL 60002

**Richard Steel & Associates Ltd**  
503 East Park Avenue  
Libertyville, IL 60048

**Short Form  
Return of Organization Exempt From Income Tax**

**2008**

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p><b>C</b></p> <p>Please use IRS label or print or type. See Specific Instructions.</p> <p>Illinois Arborist Association, Inc PO Box 860 Antioch, IL 60002</p>	<p><b>D</b> Employer identification number</p> <p>36-3239876</p>	<p><b>E</b> Telephone number</p> <p>877-617-8887</p>	<p><b>F</b> Group Exemption Number</p> <p>▶</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method:  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶ N/A

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

**J** Organization type (check only one) —  501(c) ( 5 ) (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 314,232.

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

	1 Contributions, gifts, grants, and similar amounts received		1
	2 Program service revenue including government fees and contracts		2 314,232.
	3 Membership dues and assessments		3
	4 Investment income		4
REVENUE	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe ▶ )	8	
	<b>9 Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	314,232.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	64,937.
	13 Professional fees and other payments to independent contractors	13	1,550.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	9,738.
	16 Other expenses (describe ▶ See Statement 1 )	16	245,542.
	<b>17 Total expenses</b> (add lines 10 through 16)	17	321,767.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-7,535.
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	220,920.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	<b>21 Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	213,385.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	200,801.	22 209,109.
23 Land and buildings		23
24 Other assets (describe ▶ See Statement 2 )	21,412.	24 18,418.
<b>25 Total assets</b>	222,213.	25 227,527.
26 Total liabilities (describe ▶ See Statement 3 )	1,293.	26 14,142.
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	220,920.	27 213,385.

**BAA** For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.





**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> 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.....	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.....	<b>47</b>	
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?.....	<b>49a</b>	
<b>49b</b> If 'Yes,' was the related organization(s) a section 527 organization?.....	<b>49b</b>	

**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
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Total number of other employees paid over \$100,000..... ▶				

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
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Total number of other independent contractors receiving over \$100,000..... ▶		

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: April Toney Date: \_\_\_\_\_  
 Type or print name and title: Executive Director

**Paid Preparer's Use Only**

Preparer's signature: Nancy Hendrickson Date: \_\_\_\_\_  
 Check if self-employed:  Preparer's Identifying Number (See instructions): P00285739  
 Firm's name (or yours if self-employed), address, and ZIP + 4: Richard Steel & Associates Ltd  
503 East Park Avenue EIN: 36-3955324  
Libertyville, IL 60048 Phone no.: 847-549-0585

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

**Statement 1**  
**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Advertising and Promotion.....	\$	8,389.
Bank Fees.....		2,921.
Certification.....		26,377.
Childrens Programs.....		7,331.
Committee exp.....		3,535.
Conferences, Conventions, and Meetings.....		78,744.
Donations.....		26,321.
Education.....		285.
Fund raising outings.....		17,451.
Insurance.....		2,373.
Miscellaneous.....		3,098.
Newsletter.....		15,006.
Office Expenses.....		6,845.
Other Activities Expense.....		16,255.
Other to bal.....		216.
Programs Expense.....		12,221.
Sales Tax.....		554.
Secretarial.....		7,741.
Telephone.....		3,138.
Travel.....		6,741.
Total	\$	<u>245,542.</u>

**Statement 2**  
**Form 990-EZ, Part II, Line 24**  
**Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Inventories.....	\$ 16,378.	\$ 16,378.
Pledges and Grants Receivable.....	5,034.	2,040.
Total	<u>\$ 21,412.</u>	<u>\$ 18,418.</u>

**Statement 3**  
**Form 990-EZ, Part II, Line 26**  
**Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 1,293.	\$ 14,142.
Total	<u>\$ 1,293.</u>	<u>\$ 14,142.</u>

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Statement 4  
Form 990-EZ, Part III, Line 31  
Statement of Program Service Accomplishments

Description	0. Grants	Program Service Expenses
Various programs & childrens' programs to educate the public		83,114.
Includes Foreign Grants: No		
Total	\$ 0.	\$ 83,114.

Statement 5  
Form 990-EZ, Part IV  
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Bill Bolt 1039 Indiana Ave Springfield, IL 62702	Vice President 1.00	\$ 0.	\$ 0.	\$ 0.
David Boone 1960 Old Willow Rd. Northbrook, IL 60062	President 1.00	0.	0.	0.
Terry Tate 300 Liberty St. Peoria, IL 61601	Director 1.00	0.	0.	0.
April Toney PO Box 860 Antioch, IL 60002	Executive Direc 40.00	52,195.	0.	0.
John Morell 506 S. Western Park Ridge, IL 60068	ISA Director 1.00	0.	0.	0.
Jim Semelka 201 South Blvd Oak Park, IL 60302	Director 1.00	0.	0.	0.
Mark Duntemann 5455 S Ingleside 1E Chicago, IL 60615	Director 1.00	0.	0.	0.
Norm Hall 2371 S Foster Ave. Wheeling, IL 60090	President Elect 1.00	0.	0.	0.
John Dwyer 4100 Illinois Rt. 53 Lisle, IL 60532	Director 1.00	0.	0.	0.

**Statement 5 (continued)**  
**Form 990-EZ, Part IV**  
**List of Officers, Directors, Trustees, and Key Employees**

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Kerry Anderson 4819 Strong Rd. Crystal Lake, IL 60014	Director 1.00	\$ 0.	\$ 0.	\$ 0.
Mark Younger 2100 Ridge Ave. Evanston, IL 60201	Director 1.00	0.	0.	0.
Stan Holat 2091 Johns Ct. Glenview, IL 60025	Director 1.00	0.	0.	0.
Joe Engberg 2371 S Foster Ave. Wheeling, IL 60090	Director 1.00	0.	0.	0.
<b>Total</b>		<u>\$ 52,195.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**Statement 6**  
**Form 990-EZ, Part VI**  
**Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

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	2008	2007	Diff
<b>FORM 990-EZ REVENUE</b>			
Program service revenue.....	314,232	313,153	1,079
Total revenue.....	314,232	318,871	-4,639
<b>EXPENSES</b>			
Salaries and employee benefits.....	64,937	0	64,937
Professional fees/pymt to contractors....	1,550	0	1,550
Printing, publications, and postage.....	9,738	0	9,738
Other expenses.....	245,542	0	245,542
Total expenses.....	321,767	317,499	4,268
<b>NET ASSETS OR FUND BALANCES</b>			
Excess or (deficit) for the year.....	-7,535	1,372	-8,907
Net assets/fund bal. at beg. of year.....	220,920	219,548	1,372
Net assets/fund bal. at end of year.....	213,385	220,920	-7,535

2008

**General Information**

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Illinois Arborist Association, Inc

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**Forms needed for this return**

Federal: 990-EZ

**Carryovers to 2009**

None

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

### Prior to transmission of the return

**Form 990-EZ**

The organization should review their Federal Return along with any accompanying schedules and statements.

**Paperless e-file**

The organization should read, sign and date the Form 8879-EO, IRS e-file Signature Authorization.

**Even Return**

No payment is required.

### After transmission of the return

**Receive acknowledgement of your e-file transmission status.**

Within several hours, connect with Lacerte and get your first acknowledgement (ACK) that Lacerte has received your transmission file.

Connect with Lacerte again after 24 and then 48 hours to receive your Federal ACKs.

**Keep a signed copy of Form 8879-EO, IRS e-file Signature Authorization in your files for 3 years.**

**Do not mail:**

Form 8879-EO IRS e-file Signature Authorization