

**Short Form
Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

2008

Department of the Treasury
Internal Revenue Service

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

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

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 7/01, 2008, and ending 6/30, 2009

<p>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>C Please use IRS label or print or type. See Specific Instructions.</p> <p>Western Chapter of the International Society of Arboriculture 31883 Success Valley Drive Porterville, CA 93257</p>	<p>D Employer identification number <u>33-0368951</u></p> <p>E Telephone number</p>	<p>F Group Exemption Number</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: ▶ www.wcisa.net

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. ▶ \$ 625,489.

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

R E V E N U E	1	Contributions, gifts, grants, and similar amounts received	1	17,300.
	2	Program service revenue including government fees and contracts	2	280,466.
	3	Membership dues and assessments	3	293,985.
	4	Investment income	4	-10,682.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 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"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	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	21,017.	
7b	Less: cost of goods sold	7b	14,017.	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	7,000.	
8	Other revenue (describe ▶ <u>See Statement 1</u>)	8	23,403.	
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶	9	611,472.	
E X P E N D I T U R E S	10	Grants and similar amounts paid (attach schedule) <u>See Statement 2</u>	10	20,190.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	26,408.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	122,283.
	16	Other expenses (describe ▶ <u>See Statement 3</u>)	16	502,610.
17	Total expenses (add lines 10 through 16) ▶	17	671,491.	
A S S E T S	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-60,019.
	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	348,880.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	288,861.

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	303,520.	215,050.
23 Land and buildings		
24 Other assets (describe ▶ <u>See Statement 4</u>)	47,520.	74,446.
25 Total assets	351,040.	289,496.
26 Total liabilities (describe ▶ <u>See Statement 5</u>)	2,160.	635.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	348,880.	288,861.

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

Form **990-EZ** (2008)

Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.		N/A
39	501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9.		N/A
39b	b Gross receipts, included on line 9, for public use of club facilities.		N/A
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
40b	b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I.		
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0.		
40d	d Enter amount of tax on line 40c reimbursed by the organization. ▶ 0.		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.		X
41	List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The books are in care of ▶ Rose Epperson Telephone no. ▶ (559) 784-8733
 Located at ▶ 31883 Success Valley Drive Porterville CA ZIP + 4 ▶ 93257

		Yes	No
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	If 'Yes,' enter the name of the foreign country: . . . ▶ _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.			
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
	If 'Yes,' enter the name of the foreign country: . . . ▶ _____		

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ **43** | N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X

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
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If 'Yes,' was the related organization(s) a section 527 organization?	49b	

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

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

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

▶ _____ Date _____
Signature of officer

▶ _____
Type or print name and title.

Paid Preparer's Use Only	Preparer's signature ▶ Michelle L. Walters	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's Identifying Number (See instructions) ▶ N/A
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Starr & Walters Accountancy Corporation 12341 Newport Avenue, Suite D-100 Santa Ana, CA 92705	EIN ▶ N/A	Phone no. ▶ (714) 834-0454	

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

BAA Form **990-EZ** (2008)

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 and 990-PF**
▶ **See separate instructions.**

OMB No. 1545-0047

2008

Name of the organization **Western Chapter of the International
Society of Arboriculture**

Employer identification number
33-0368951

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(5) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 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 instructions.)

General Rule –

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did 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 the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

Western Chapter of the International

33-0368951

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	CALIFORNIA URBAN FORESTRY COUNCIL ----- PO BOX 823 ----- NOVATO, CA 94948 -----	\$ 17,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization Western Chapter of the International	Employer identification number 33-0368951
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once – see instructions.) \$ **N/A**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue

Other Revenue.....	\$	4,494.
Advertising Income.....		18,909.
Total	\$	<u>23,403.</u>

Statement 2
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Class of Activity:	Education	
Donee's Name:	THE BRITTON FUND, INC.	
Donee's Address:	31833 SUCCESS VALLEY DRIVE	
	PORTERVILLE, CA 93257	
Cash Amount Given:		\$ 20,190.

Statement 3
Form 990-EZ, Part I, Line 16
Other Expenses

Administrative Services.....	\$	236,759.
Awards and Gifts.....		8,487.
Bank Charges.....		13,181.
Conferences, Conventions, and Meetings.....		130,923.
Equipment Rental.....		9,069.
Information Technology.....		1,094.
Insurance.....		6,516.
Meals and Entertainment.....		2,700.
Miscellaneous.....		1,184.
Office Expenses.....		3,553.
Promotional.....		3,807.
Research.....		5,037.
Speaker Fees.....		14,272.
Telephone.....		7,235.
Travel.....		58,793.
Total	\$	<u>502,610.</u>

Statement 4
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable.....	\$ 4,572.	\$ 27,630.
Inventories.....	42,948.	46,816.
Total	<u>\$ 47,520.</u>	<u>\$ 74,446.</u>

Statement 5
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 1,259.	\$ 0.
Sales Tax Payable.....	901.	635.
Total	\$ 2,160.	\$ 635.

Statement 6
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

To foster a greater appreciation of trees by promoting research and education to advance the professional practice of arboriculture

Statement 7
Form 990-EZ, Part III, Line 29
Statement of Program Service Accomplishments

Western Chapter ISA distributes a quarterly magazine to its members, to disseminate timely and relevant articles, news and information regarding trees, tree care, technology, pest management, and chapter and industry-wide activities and educational opportunities.

Statement 8
Form 990-EZ, Part III, Line 30
Statement of Program Service Accomplishments

Western Chapter ISA organizes an annual conference and tradeshow for the benefit of its members. Various meetings, presentations with speakers, and topical workshops are held throughout the event to promote tree care, technology, education, and current events within the industry.

Statement 9
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
JAMES DOWNER 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	\$ 0.	\$ 0.	\$ 0.

Statement 9 (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
RAY MORNEAU 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Past President 0	\$ 0.	\$ 0.	\$ 0.
DOUG ANDERSON 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	President 0	0.	0.	0.
TORREY YOUNG 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Secretary 0	0.	0.	0.
JIM CLARK 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	ISA Rep 0	0.	0.	0.
JUAN BARBA 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	President-Elect 0	0.	0.	0.
GREG MONFETTE 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Vice President 0	0.	0.	0.
GABE BEEELER 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	0.	0.	0.
DENNIS SWARTZELL 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	0.	0.	0.
MICHAEL NEAL 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Treasurer 0	0.	0.	0.
DANA KARCHER 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	0.	0.	0.
ROSE EPPERSON 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Exec Dir ISA 40.00	0.	0.	0.
BRUCE HAGEN 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Editor 0	0.	0.	0.
Total		\$ 0.	\$ 0.	\$ 0.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2008

For calendar year 2008 or other tax year beginning 7/01, 2008,
and ending 6/30, 2009

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Open to Public Inspection for
501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section</p> <table style="width:100%;"> <tr> <td><input checked="" type="checkbox"/> 501(c)(5)</td> <td><input type="checkbox"/> 220(e)</td> </tr> <tr> <td><input type="checkbox"/> 408(e)</td> <td><input type="checkbox"/> 530(a)</td> </tr> <tr> <td><input type="checkbox"/> 408A</td> <td></td> </tr> <tr> <td><input type="checkbox"/> 529(a)</td> <td></td> </tr> </table>	<input checked="" type="checkbox"/> 501(c)(5)	<input type="checkbox"/> 220(e)	<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)	<input type="checkbox"/> 408A		<input type="checkbox"/> 529(a)		Print or Type	<p>Western Chapter of the International Society of Arboriculture 31883 Success Valley Drive Porterville, CA 93257</p>	<p>D Employer identification number (Employees' trust, see instructions for Block D.) 33-0368951</p> <p>E Unrelated business activity codes (See instructions for Block E.) 511190</p>
<input checked="" type="checkbox"/> 501(c)(5)	<input type="checkbox"/> 220(e)										
<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)										
<input type="checkbox"/> 408A											
<input type="checkbox"/> 529(a)											
<p>C Book value of all assets at end of year 289,496.</p>	<p>F Group exemption number (See instructions for Block F.) ▶</p> <p>G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>										

H Describe the organization's primary unrelated business activity.
▶ **Advertising Sold for Quarterly Newsletter**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If 'Yes,' enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **Rose Epperson** Telephone number ▶ **(559) 784-8733**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11 18,909.		18,909.
12 Other income (See instructions; attach schedule.)	12		
13 Total. Combine lines 3 through 12	13 18,909.	0.	18,909.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach schedule)	18		
19 Taxes and licenses	19		
20 Charitable contributions (See instructions for limitation rules.)	20		
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		22b
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		18,909.
28 Other deductions (attach schedule)	28		
29 Total deductions. Add lines 14 through 28	29		18,909.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		
31 Net operating loss deduction (limited to the amount on line 30)	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		0.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		0.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here. <input type="checkbox"/> . See instructions and: a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ c Income tax on the amount on line 34 ▶		35c	0.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ▶		36	
37 Proxy tax. See instructions ▶		37	
38 Alternative minimum tax. ▶		38	
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies ▶		39	0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ▶	40a		
b Other credits (see instructions) ▶	40b		
c General business credit. Check here and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶ _____	40c		
d Credit for prior year minimum tax (attach Form 8801 or 8827) ▶	40d		
e Total credits. Add lines 40a through 40d ▶	40e		0.
41 Subtract line 40e from line 39 ▶	41		0.
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611... <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) ▶	42		
43 Total tax. Add lines 41 and 42 ▶	43		0.
44a Payments: A 2007 overpayment credited to 2008 ▶	44a		
b 2008 estimated tax payments ▶	44b		
c Tax deposited with Form 8868 ▶	44c		
d Foreign organizations: Tax paid or withheld at source (see instructions) ▶	44d		
e Backup withholding (see instructions) ▶	44e		
f Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total... ▶	44f		
45 Total payments. Add lines 44a through 44f ▶	45		0.
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input type="checkbox"/>	46		
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed. ▶	47		
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ▶	48		
49 Enter the amount of line 48 you want: Credited to 2009 estimated tax ▶	49	Refunded ▶	

Part V Statements Regarding Certain Activities and Other Information (see instructions.)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here. ▶	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ... If YES, see the instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____ 0.		

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ▶

1 Inventory at beginning of year ▶	1		6 Inventory at end of year ▶	6		
2 Purchases ▶	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2. ▶	7		
3 Cost of labor ▶	3					
4a Additional section 263A costs (attach schedule) ▶	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ▶		Yes	No
b Other costs (attach sch) ▶	4b					X
5 Total. Add lines 1 through 4b ▶	5					

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

Signature of officer _____ Date _____ Title _____

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

Paid Preparer's Use Only

Preparer's signature ▶ Michelle L. Walters Date _____

Firm's name (or yours if self-employed), address, and ZIP code ▶ Starr & Walters Accountancy Corporation
12341 Newport Avenue, Suite D-100
Santa Ana, CA 92705

Check if self-employed Preparer's SSN or PTIN P00325630

EIN 33-0623416 Phone no. (714) 834-0454

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1 Description of property		2 Rent received or accrued	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)		
(1)			
(2)			
(3)			
(4)			
Total		Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B). ▶

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A). ▶

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals		Enter here and on page 1, Part I, line 7, column (A).		Enter here and on page 1, Part I, line 7, column (B).

Total dividends-received deductions included in column 8. ▶

Schedule F – Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1 Name of Controlled Organization	2 Employer Identification Number	Exempt Controlled Organizations				
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations		7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)						
(2)						
(3)						
(4)						
Totals				Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, part I, line 8, column (B).	

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

Schedule J – Advertising Income (See instructions.)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) Western Arborist	18,909.				29,703.	
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	18,909.		18,909.		29,703.	18,909.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I	18,909.					18,909.
Totals , Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	

Total. Enter here and on page 1, Part II, line 14. ▶

California Exempt Organization Annual Information Return

Calendar year 2008 or fiscal year beginning month 07 day 01 year 2008, and ending month 06 day 30 year 2009

A First Return Filed? Yes No **B** Type of organization Exempt under Section 23701 A (insert letter) IRC Section 4947(a)(1) trust CORP # C-0321108

Corporation/Organization Name WESTERN CHAPTER OF THE INTERNATIONAL SOCIETY OF ARBORICULTURE FEIN 33-0368951

Address 31883 SUCCESS VALLEY DRIVE City PORTERVILLE, CA 93257 State ZIP Code

C Amended Return? Yes No **H** Accounting method used. 1 Cash 2 Accrual 3 Other

D Are you a subordinate/affiliate in a group exemption? Yes No **I** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If 'Yes,' complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations. N/A Yes No

a Is this a group filing for affiliates? See General Instruction L. Yes No **J** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If 'Yes,' complete an explanation and attach copies of revised documents. Yes No

b If 'Yes,' enter the number of affiliates. **c** Are all affiliates included? Yes No (If 'No,' attach a list. See instructions.) **d** Is this a separate return filed by an organization covered by a group ruling? Yes No **e** Federal Group Exemption Number. **f** Is a roster of subordinates attached? Yes No

E Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized (attach explanation) If a box is checked, enter date. **F** Check the box if the organization filed: 1 990T 2 990PF 3 990H **K** Is the organization exempt under R&TC Section 23701g? Yes No If 'Yes,' enter amount of gross receipts from nonmember sources. \$ **L** Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No **M** Is the organization a Limited Liability Corporation? Yes No **N** Did the organization file Form 100 or Form 109 to report taxable income? Yes No

G If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. See General Instruction F. No filing fee is required.

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	● 1	314,204.
	2	Gross dues and assessments from members and affiliates.	● 2	293,985.
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B	● 3	17,300.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C.	● 4	625,489.
	5	Cost of goods sold	● 5	14,017.
	6	Cost or other basis, and sales expenses of assets sold.	● 6	
	7	Total costs. Add line 5 and line 6	7	14,017.
	8	Total gross income. Subtract line 7 from line 4	● 8	611,472.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	● 9	671,491.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	● 10	-60,019.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F.	11	10.
	12	Total Payments	12	
	13	Penalties and Interest. See General Instruction J.	13	
	14	Use tax. See General Instruction K.	● 14	
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result	15	10.

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

Signature of officer _____ Title _____ Date _____ Telephone _____

Paid Preparer's Use Only Preparer's signature MICHELLE L. WALTERS Date _____ Check if self-employed Preparer's SSN/PTIN P00325630

Firm's name (or yours, if self-employed) and address STARR & WALTERS ACCOUNTANCY CORPORATION 12341 NEWPORT AVENUE, SUITE D-100 SANTA ANA, CA 92705 FEIN 33-0623416 Telephone (714) 834-0454

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

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts—complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	● 1	21,017.	
	2	Interest	● 2		
	3	Dividends	● 3	2,988.	
	4	Gross rents	● 4		
	5	Gross royalties	● 5		
	6	Gross amount received from sale of assets (See Instructions)	● 6		
	7	Other income. Attach schedule SEE STATEMENT 1	● 7	290,199.	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	314,204.	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule SEE STATEMENT 2	● 9	20,190.	
	10	Disbursements to or for members	● 10		
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 3	● 11	0.	
	Expenses and Disbursements	12	Other salaries and wages	● 12	
		13	Interest	● 13	
		14	Taxes	● 14	
		15	Rents	● 15	
		16	Depreciation and depletion (See Instructions)	● 16	
		17	Other. Attach schedule SEE STATEMENT 4	● 17	651,301.
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	671,491.

Schedule L Balance Sheets

	Beginning of taxable year		End of taxable year			
	(a)	(b)	(c)	(d)		
Assets						
1		70,412.		● 17,477.		
2		4,572.		● 27,630.		
3				●		
4		42,948.		● 46,816.		
5				●		
6				●		
7		233,108.		● 197,573.		
8				●		
9				●		
10a						
b						
11				●		
12				●		
13		351,040.		289,496.		
Liabilities and net worth						
14				1,259.	●	
15			●			
16			●			
17			●			
18		901.	635.			
19		348,880.	● 288,861.			
20			●			
21			●			
22		351,040.	289,496.			

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1	Net income per books	● -60,019.	7	Income recorded on books this year not included in this return. Attach schedule	●
2	Federal income tax	●	8	Deductions in this return not charged against book income this year. Attach schedule	●
3	Excess of capital losses over capital gains	●			
4	Income not recorded on books this year. Attach schedule	●	9	Total. Add line 7 and line 8	●
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●	10	Net income per return. Subtract line 9 from line 6	●
6	Total. Add line 1 through line 5	-60,019.			

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

Department of the Treasury
Internal Revenue Service

California Copy

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ and 990-PF**
▶ **See separate instructions.**

OMB No. 1545-0047

2008

Name of the organization Western Chapter of the International
Society of Arboriculture

Employer identification number
33-0368951

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(5) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 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 instructions.)

General Rule –

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did 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 the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

Western Chapter of the International

33-0368951

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	CALIFORNIA URBAN FORESTRY COUNCIL ----- PO BOX 823 ----- NOVATO, CA 94948 -----	\$ 17,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization Western Chapter of the International	Employer identification number 33-0368951
---	---

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once – see instructions.) \$ **N/A**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

Statement 1
Form 199, Part II, Line 7
Other Income

Advertising Income.....	\$	18,909.
Other Investment Income.....		-13,670.
Other Revenue.....		4,494.
Total	\$	<u>9,733.</u>

Statement 2
Form 199, Part II, Line 9
Contributions, Gifts, Grants, and Similar Amounts Paid

Class of Activity:	Education	
Donee's Name:	THE BRITTON FUND, INC.	
Donee's Street Address:	31833 SUCCESS VALLEY DRIVE	
Donee's City, State, ZIP:	PORTERVILLE, CA 93257	
Amount Given:		\$ 20,190.
Total		<u>\$ 20,190.</u>

Statement 3
Form 199, Part II, Line 11
Compensation of Officers, Directors, and Trustees

Current Officers:

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
JAMES DOWNER 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	\$ 0.	\$ 0.	\$ 0.
RAY MORNEAU 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Past President 0	0.	0.	0.
DOUG ANDERSON 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	President 0	0.	0.	0.
TORREY YOUNG 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Secretary 0	0.	0.	0.
JIM CLARK 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	ISA Rep 0	0.	0.	0.
JUAN BARBA 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	President-Elect 0	0.	0.	0.

Statement 3 (continued)
Form 199, Part II, Line 11
Compensation of Officers, Directors, and Trustees

Current Officers:

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
GREG MONFETTE 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Vice President 0	\$ 0.	\$ 0.	\$ 0.
GABE BEELER 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	0.	0.	0.
DENNIS SWARTZELL 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	0.	0.	0.
MICHAEL NEAL 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Treasurer 0	0.	0.	0.
DANA KARCHER 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Director 0	0.	0.	0.
ROSE EPPERSON 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Exec Dir ISA 40.00	0.	0.	0.
BRUCE HAGEN 31883 SUCCESS VALLEY DRIVE PORTERVILLE, CA 93257	Editor 0	0.	0.	0.
Total		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 4
Form 199, Part II, Line 17
Other Expenses

Accounting Fees.....	\$ 5,625.
Administrative Services.....	236,759.
Awards and Gifts.....	8,487.
Bank Charges.....	13,181.
Conferences, Conventions, and Meetings.....	130,923.
Equipment Rental.....	9,069.
Information Technology.....	1,094.
Insurance.....	6,516.
Management fees.....	1,675.
Meals and Entertainment.....	2,700.
Miscellaneous.....	1,184.
Office Expenses.....	3,553.
Other fees.....	19,108.
Postage and Shipping.....	33,746.
Printing and Publications.....	88,537.

Statement 4 (continued)
Form 199, Part II, Line 17
Other Expenses

Promotional.....	\$	3,807.
Research.....		5,037.
Speaker Fees.....		14,272.
Telephone.....		7,235.
Travel.....		58,793.
	Total	<u>\$ 651,301.</u>

Statement 5
Form 199, Schedule L, Line 7
Investments in Stocks

MONEY MARKET FUNDS.....	\$	113,448.
MUTUAL FUNDS.....		84,125.
	Total	<u>\$ 197,573.</u>

Statement 6
Form 199, Schedule L, Line 18
Other Liabilities

Sales Tax Payable.....		635.
	Total	<u>\$ 635.</u>

California Exempt Organization Business Income Tax Return

For calendar year 2008 or fiscal year beginning month 07 day 01 year 2008, & ending month 06 day 30 year 2009

A First Return Filed? Yes No

B Is this an education IRA within the meaning of R&TC Section 23712? Yes No

CORP # C-0321108

Corporation/Organization Name WESTERN CHAPTER OF THE INTERNATIONAL SOCIETY OF ARBORICULTURE

FEIN 33-0368951

Address

31883 SUCCESS VALLEY DRIVE

City

State

ZIP Code

PORTERVILLE, CA 93257

C Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No

D Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized (attach explanation)

E Amended Return Yes No

F On Accounting Method Used: (1) Cash (2) Accrual (3) Other

G Nature of trade or business ADVERTISING SOLD FOR QUA

H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No

I Is this organization claiming any Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area tax benefits? Yes No

J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? Yes No

K Unrelated Business Activity (UBA) Code 511190

Table with 11 columns: Line number, Description, and Amount. Rows include Taxable Corporation (lines 1-3), Taxable Trust (line 4), Tax Computation (lines 5-11), Total Tax (lines 12-14), Payments (lines 15-19), Refund (Direct Deposit or Refund) or Amount Due (lines 20-27).

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1 a	Gross receipts or gross sales _____	b	Less returns and allowances _____	Balance . . .	● 1c		
2	Cost of goods sold and/or operations from Schedule A, line 7					● 2	
3	Gross profit. Subtract line 2 from line 1c					● 3	
4a	Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541)					● 4a	
b	Net gain (loss) from Part II, Schedule D-1					● 4b	
c	Capital loss deduction for trusts					● 4c	
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule.					● 5	
6	Rental income from Schedule C					● 6	
7	Unrelated debt-financed income from Schedule D					● 7	
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization from Schedule E					● 8	
9	Annuities, interest, rents, and royalties of controlled organizations from Schedule F					● 9	
10	Exploited exempt activity income from Schedule G					● 10	
11	Advertising income from Schedule H, Part III, Column A					● 11	
12	Other income. Attach schedule					● 12	
13	Total unrelated trade or business income. Add line 3 through line 12					● 13	

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I					● 14	
15	Salaries and wages					● 15	
16	Repairs					● 16	
17	Bad debts					● 17	
18	Interest. Attach schedule					● 18	
19	Taxes. Attach schedule					● 19	
20	Contributions. See instructions and attach schedule					● 20	
21a	Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F)			● 21a			
b	Less: depreciation claimed on Schedule A. See instructions			21b	21		
22	Depletion. Attach schedule					● 22	
23a	Contributions to deferred compensation plans					23a	
b	Employee benefit programs. See instructions					23b	
24	Other deductions. Attach schedule					● 24	
25	Total deductions. Add line 14 through line 24					25	
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13					● 26	
27	Excess advertising costs from Schedule H, Part III, Column B					● 27	
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26					● 28	
29	Specific deduction. See instructions					● 29	
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28. See instructions					30	

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Title	Date	Telephone
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Paid Preparer's Use Only	Paid Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid Preparer's SSN/PTIN
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	● P00325630
	Firm's name (or yours, if self-employed) and address			FEIN
	<input type="text"/>			● 33-0623416
<input type="text"/>			Telephone	
<input type="text"/>			● (714) 834-0454	
May the FTB discuss this return with the preparer shown above (see instructions)?				● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Schedule A Cost of Goods Sold and/or Operations Method of inventory valuation (specify) LOWER OF COST OR MARKET

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	● 3
4a	Additional IRC Section 263A costs. Attach schedule	4a
b	Other costs. Attach schedule	● 4b
5	Total. Add line 1 through line 4b	5
6	Inventory at end of year	6
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? Yes No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Enter credit name _____ code no. _____	● 1
2	Enter credit name _____ code no. _____	● 2
3	Enter credit name _____ code no. _____	● 3
4	Total. Add line 1 through line 3. Enter here and on Side 1, line 11	● 4

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	● 1
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	● 2a
	b Method for non-dealer installment obligations	● 2b
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	● 3
4	Credit recapture. Credit name _____	● 4
5	Total. Combine the amounts on line 1 through line 4. See instructions	● 5

Schedule R Apportionment Formula Worksheet

Use only for unrelated trade or business amounts	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Property factor: See instructions	●	●	●
2 Payroll factor: Wages and other compensation of employees	●	●	●
3 Sales factor: Gross sales and/or receipts less returns and allowances	●	●	●
4 Multiply the factor on line 3, column (c) by 2			
5 Total percentage: Add the percentages in column (c) line 1, line 2, and line 4			
6 Average apportionment percentage: Divide the factor on line 5 by 4 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property	2	Rent received or accrued	3	Percentage of rent attributable to personal property
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10%, but not more than 50%		
(a)	(b)	(a)	(b)	(c)	
Deductions directly connected (attach schedule)	Income includible, column 2 less column 4(a)	Gross income reportable, column 2 x column 3	Deductions directly connected with personal property (att sch)	Net income includible, column 5(a) less column 5(b)	
Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6					

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%			
		%			
		%			
Total. Enter here and on Side 2, Part I, line 7.					

Schedule E Investment Income of an R&TC Section 23701g, 23701i, or 23701n Organization

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5
Total. Enter here and on Side 2, Part I, line 8.					
Enter gross income from members (dues, fees, charges, or similar amounts)					

Schedule F Income (Annuities, Interest, Rents, and Royalties) from Controlled Organizations

1 Name and address of controlled organizations	2 Gross income from controlled organizations	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Section 23701, or the amount in column (a), whichever is greater	(c) Percentage, column (a) ÷ column (b)
					%
					%
					%
5 Nonexempt controlled organizations			6 Gross income reportable, column 2 x column 4(c) or column 5(c)	7 Allowable deductions, column 3 x column 4(c) or column 5(c)	8 Net income includible, column 6 less column 7
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage, column (a) ÷ (b)			
		%			
		%			
		%			
Total. Enter here and on Side 2, Part I, line 9.					

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
Total. Enter here and on Side 2, Part I, line 10.							

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising income or excess advertising costs, 5 Circulation income, 6 Readership costs, 7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.

Part II Income from Periodicals Reported on a Separate Basis

Table with 7 columns for separate basis reporting, corresponding to the columns in Part I.

Part III Column A - Net Advertising Income

Table with 2 columns: (a) Enter 'consolidated periodical' and/or names of non-consolidated periodicals, (b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, columns 4 and 7.

Part III Column B - Excess Advertising Costs

Table with 2 columns: (a) Enter 'consolidated periodical' and/or names of non-consolidated periodicals, (b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4.

Schedule I Compensation of Officers, Directors, and Trustees

Table with 6 columns: 1 Name of Officer, 2 SSN or ITIN, 3 Title, 4 Percent of time devoted to business, 5 Compensation attributable to unrelated business, 6 Expense account allowances.

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

Table with 7 columns: 1 Group and guideline class or description of property, 2 Date acquired, 3 Cost or other basis, 4 Depreciation allowed or allowable in prior years, 5 Method of computing depreciation, 6 Life or rate, 7 Depreciation for this year.