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Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Department of the Treasury
Internal Revenue ServiceUnder 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 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

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

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

C WILL COUNTY BAR ASSOCIATION
167 N OTTAWA ST #200
JOLIET, IL 60432-4124

D Employer identification number

36-2961134

E Telephone number

815-726-0383

F Group Exemption Number

• 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) ►

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

I Website: ► www.willcountybar.orgJ Organization type (check only one) — 501(c) (6) (insert no.) 4947(a)(1) or 527K 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 ► \$ 212,666.

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

REVENUE	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2 26,294.
	3 Membership dues and assessments	3 166,415.
	4 Investment income	4 1,045.
	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 18,535.
	b Less direct expenses other than fundraising expenses	6b 15,368.
EXPENSES	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 3,167.
	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 ► See Statement 1)	8 377.
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9 197,298.
	10 Grants and similar amounts paid (attach schedule)	10 500.
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 47,477.
	13 Professional fees and other payments to independent contractors	13 5,122.
TAXES	14 Occupancy, rent, utilities, and maintenance	14 18,683.
	15 Printing, publications, postage, and shipping	15 779.
	16 Other expenses (describe ► See Statement 3)	16 41,870.
	17 Total expenses (add lines 10 through 16)	17 114,431.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 82,867.
	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)	19 115,189.
	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	21 198,056.

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	115,423.	22 199,138.
23 Land and buildings		23
24 Other assets (describe ► See Statement 4)	680.	24 247.
25 Total assets	116,103.	25 199,385.
26 Total liabilities (describe ► See Statement 5)	914.	26 1,329.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	115,189.	27 198,056.

Part III Statement of Program Service Accomplishments (See the instructions.)**Expenses**What is the organization's primary exempt purpose? See Statement 6

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28 LAWYER REFERRAL SERVICE- PROGRAM PROVIDES A LAWYER REFERRAL SERVICE TO ALL OF THE WILL COUNTY & SURROUNDING AREA, SERVICES AVAILABLE TO PUBLIC.

(Grants \$) If this amount includes foreign grants, check here

28a

29 WILL COUNTY LEGAL ASSISTANCE PROGRAM- DISTRIBUTIONS OF LEGAL AID ASSESSMENTS. THE PURPOSE OF THE CONTRIBUTION IS TO ASSIST LOCAL INDIGENT FAMILIES.

(Grants \$) If this amount includes foreign grants, check here

29a

30 SCHOLARSHIP PROGRAM. PROVIDE SCHOLARSHIPS TO DESERVING STUDENTS CURRENTLY IN UNDERGRADUATE STUDIES THAT ARE PLANNING ON GOING TO LAW SCHOOL. DURING THE YEAR ONE \$500 SCHOLARSHIP WAS GIVEN OUT.

(Grants \$) If this amount includes foreign grants, check here

30a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
HON. SARAH JONES 14 W JEFFERSON ST. JOLIET, IL 60432	Director 0	0.	0.	0.
HON. MICHAEL J. POWERS 14 W. JEFFERSON JOLIET, IL 60432	SECRETARY/TREAS 0	0.	0.	0.
FRANK S. CSERVENYAK 3260 EXECUTIVE DRIVE JOLIET, IL 60435	Director 0	0.	0.	0.
SCOTT PYLES 3260 EXECUTIVE DRIVE JOLIET, IL 60435	Director 0	0.	0.	0.
HON. BOBBI PETRUNGARO 57 N. OTTAWA 3RD FLOOR JOLIET, IL 60432	2ND VP 0	0.	0.	0.
THOMAS P. POLACEK 116 N. CHICAGO ST. STE 204 JOLIET, IL 60435	Director 0	0.	0.	0.
GARY S. MUELLER 81 INFANTRY DRIVE JOLIET, IL 60435	IMMED PAST PRES 0	0.	0.	0.
CHRISTINE MCASEY 3180 THEODORE ST. STE 205 JOLIET, IL 60435	Director 0	0.	0.	0.
RICHARD ORLOFF 116 N. CHICAGO ST. SUITE 555 JOLIET, IL 60432	President 0	0.	0.	0.
JOHN S ROSSI 116 N CHICAGO ST. STE 204 JOLIET, IL 60432	1ST VP 0	0.	0.	0.
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Part V Other Information (Note the statement requirement in General Instruction V.)

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity

Yes	No
33	X
34	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

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.

a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** 0.

b Did the organization file **Form 1120-POL** for this year?

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?

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved

39 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities

40a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► **N/A**, section 4912 ► **N/A**, section 4955 ► **N/A**

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

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958

d Enter amount of tax on line 40c reimbursed by the organization

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T

41 List the states with which a copy of this return is filed ► **None**

42a The books are in care of ► **SHEILA RUSSUM** Telephone no ► **815-726-0383**
Located at ► **167 N OTTAWA SUITE 200 JOLIET IL** ZIP + 4 ► **60432-4124**

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)?

If 'Yes,' enter the name of the foreign country ►

Yes	No
42b	X
42c	X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

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 and enter the amount of tax-exempt interest received or accrued during the tax year

► <input type="checkbox"/>	N/A
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44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

Yes	No
44	X
45	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

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.

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

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization(s) a section 527 organization?

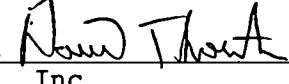
	Yes	No
46		
47		
48		
49a		
49b		

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 ►		

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 officer) is based on all information of which preparer has any knowledge		
	► 	Date	1/21/10
	► Signature of officer	Date	1/21/10
	► FRANK S. CSERVENYAK	SECRETARY/TREASURER	
	Type or print name and title		
Paid Preparer's Use Only	Preparer's signature ► David J. Thornton 	Date	12-30-09
	Check if self-employed ► <input type="checkbox"/> N/A	Preparer's Identifying Number (See instructions)	
	EIN ► N/A		
	Phone no ► (815) 467-7462		
May the IRS discuss this return with the preparer shown above? See instructions ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
BAA Form 990-EZ (2008)			

Department of the Treasury
Internal Revenue Service

- Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization

Employer identification number

36-2961134

WILL COUNTY BAR ASSOCIATION

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply.

- Mail solicitations
- Email solicitations
- Phone solicitations
- In-person solicitations

- Solicitation of non-government grants
- Solicitation of government grants
- Special fundraising events

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990EZ filers are not required to complete this table.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 <u>GOLF OUTING</u> (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
	1 Gross receipts	15,700.			15,700.
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	15,700.			15,700.
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	10,540.			10,540.
	8 Direct expense summary Add lines 4- through 7 in column (d)				10,540.
	9 Net income summary. Combine lines 3 and 8 in column (d)				5,160.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Combine lines 1 and 7 in column (d)				

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities		
a Is the organization licensed to operate gaming activities in each of these states?		9a
b If 'No,' Explain		

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		10a
b If 'Yes,' Explain		

11 Does the organization operate gaming activities with nonmembers?		11
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?		12

	YES	NO
13a	%	
13b	%	

13 Indicate the percentage of gaming activity operated in
 a The organization's facility
 b An outside facility

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ► _____

Address ► _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
 c If 'Yes,' enter name and address:

Name: ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?
 b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

2008**Federal Statements****Page 1****WILL COUNTY BAR ASSOCIATION****36-2961134****Statement 1**
Form 990-EZ, Part I, Line 8
Other Revenue

OVERPAYMENTS	\$	327.
MAILING LABELS		50.
	Total	\$ 377.

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

Donee's Name:	JOSEPH VOLIN	
Cash Amount Given:		\$ 500.

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

Advertising and Promotion	\$	1,988.
AWARDS & MEMORIALS		985.
BANK SERVICE CHARGES		44.
BANK SERVICE CHARGES		835.
BOARD/COMMITTEE MEETING		3,198.
Insurance		4,023.
LUNCHEON MEETING COSTS		2,706.
MEMBERSHIP FEES		35.
MEMORIALS		250.
MISCELLANEOUS		323.
Office Expenses		1,984.
OUTSIDE SERVICES		968.
PHOTOGRAPHY		12,676.
REPAIRS & MAINTENANCE		1,347.
SEMINAR COSTS		1,382.
TELEPHONE		1,815.
UTILITIES		676.
WEBSITE		6,635.
	Total	\$ 41,870.

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

	<u>Beginning</u>	<u>Ending</u>
SECURITY DEPOSIT	\$ 250.	\$ 247.
UTILITY DEPOSIT	430.	0.
	Total	\$ 680.
		\$ 247.

2008**Federal Statements****Page 2****WILL COUNTY BAR ASSOCIATION****36-2961134****Statement 5
Form 990-EZ, Part II, Line 26
Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
ACCRUED PAYROLL TAXES	\$ 748.	\$ 1,163.
SCHOLARSHIP GRANTS PAYABLE	166.	166.
Total	<u>\$ 914.</u>	<u>\$ 1,329.</u>

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

TO ESTABLISH AND MAINTAIN THE HONOR AND DIGNITY OF THE PROFESSION OF THE PRIVATE PRACTICE OF LAW AND TO PROMOTE THE GENERAL WELFARE OF THE MEMBERS THEREOF; TO PROMOTE AND DEVELOP THE HIGHEST STANDARDS OF THE ADMINISTRATION OF COURT JUSTICE; TO CULTIVATE SOCIAL INTERCOURSE AMONG ITS MEMBERS; TO STUDY PUBLIC NEEDS FOR COURT REFORM; TO ESTABLISH AND PROMULGATE PREPAID LEGAL SERVICE PLANS AND TO ENGAGE IN ANY OTHER ACTIVITIES CONSISTENT WITH THE PROVISIONS OF THE CONTENT OF THE GENERAL NOT FOR PROFIT ACT OF THE STATE OF ILLINOIS.