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DLN: 93493134041250

L Year of Formation 1995 M State of legal domicile MI

# **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)

OMB No 1545-0047

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 07-01-2008 and ending 06-30-2009 D Employer identification number Name of organization
INTERNATIONAL SNOWMOBILE MANUFACTURERS **B** Check if applicable Please use IRS label or Address change ASSOCIATION INC 38-3230044 Doing Business As E Telephone number Name change print or type. See Specific (517) 339-7788 Initial return Number and street (or P O box if mail is not delivered to street address) Room/suite **G Gross receipts** \$ 1,295,062 Instruc-1640 HASLETT ROAD No 170 Termination tions. City or town, state or country, and ZIP + 4 HASLETT, MI 48840 Amended return Application pending Name and address of Principal Officer **H(a)** Is this a group return for EDWARD J KLIM ┌ Yes ┌ No affiliates? 1640 HASLETT ROAD No 170 HASLETT, MI 48840 H(b) Are all affiliates included? Tax-exempt status (If "No," attach a list See instructions ) Group Exemption Number 🕨 Web site: ► WWW SNO WMOBILE ORG

Pa	rt I	<u> </u>		
	1	Briefly describe the organization's mission or most significant activities		
Governance		PROMOTE SAFE SNOWMOBILING AND LAND ACCESS FOR SNOWMOBILERS		
ger Seel	2	Check this box $\Gamma$ if the organization discontinued its operations or disposed of mo	ore than 25% of its assets	3
Ĭ	3	Number of voting members of the governing body (Part VI, line 1a)	3 _	4
Activities &	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 _	4
ě	5	Total number of employees (Part V, line 2a)	5 _	2
XII	6	Total number of volunteers (estimate if necessary)	6 _	0
ĕ	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a _	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
			Prior Year	Current Year
_	8	Contributions and grants (Part VIII, line 1h)	1,478,647	1,290,285
Revenue	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,601	4,777
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	197	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,492,445	1,295,062
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	299,460	545,726
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
8	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	206,668	216,593
ă	16a	Professional fundraising fees (Part IX, column (A), line 11e)		C
Expenses	ь	(Total fundraising expenses, Part IX, column (D), line 25 0)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	898,488	592,783
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	1,404,616	1,355,102
	19	Revenue less expenses Subtract line 18 from line 12	87,829	-60,040
දී ජ			Beginning of Year	End of Year
e e e e e e e e e e e e e e e e e e e	20	Total assets (Part X, line 16)	196,948	137,603
Net Assets of Fund Balances	21	Total liabilities (Part X, line 26)	11,191	11,886
2 E	22	Net assets or fund balances Subtract line 21 from line 20	185,757	125,717
Par	t II	Signature Block	•	
		Under penalties of perjury, I declare that I have examined this return, including accompanying scholand belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on		
Dlea		and belief, it is due, correct, and complete becaration of preparer (other than officer) is based on		ar nas any knowledge

# Sign Here

Preparer's

**Use Only** 

Signature of officer EDWARD J KLIM PRESIDENT

Preparer's signature Paid

SHEILA J DENNIS cpa

Type or print name and title

Date Check if Preparer's PTIN (See Gen Inst ) empolyed 🕨 🤽

Firm's name (or yours PLANTE & MORAN PLLC if self-employed), address, and ZIP + 4 1111 MICHIGAN AVE

Phone no 🕨 (517) 332-6200 EAST LANSING, MI 48823 ▼Yes 「No May the IRS discuss this return with the preparer shown above? (See instructions)

EIN ▶

# Part III Statement of Program Service Accomplishments (See the instructions.)

4e	Total program service e	xpenses \$	Must equal Part IX, Line	25, column (B).	
	(Expenses \$	ıncludıng g		(Revenue \$	)
4d	· -	(Describe in Schedule C	·		
4c	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4b	(Code	) (Expenses \$	ıncludıng grants of \$	) (Revenue \$	)
44	·		OWMOBILERS PROMOTION OF SNOWMO	• • • • • • • • • • • • • • • • • • • •	•
4a	others, the total expense	s, and revenue, if any, for  ) (Expenses \$	each program service reported including grants of \$	) (Revenue \$	)
4	Describe the exempt purp Section 501(c)(3) and (4	oose achievements for ea ) organizations and 4947	ch of the organization's three larg (a)(1) trusts are required to repoi		
,	services? If "Yes," describe these of		· · · · · · · · · · · · · · · · · · ·		es 🔽 No
3	If "Yes," describe these n		O Inificant changes in how it conduc	ts any program	
2	Did the organization unde the prior Form 990 or 99		gram services during the year whi	ch were not listed on	es 🔽 No
	CREATION OF SAFETY HANDOUT THEM ON THE BENEFITS OF SNO		SNOWMOBILERS ON SAFE SNOWMOBILING	G INTERACT WITH PUBLIC LAND MAP	NAGERS, EDUCATING
1	Briefly describe the organization			O THITED A CT WITH BURNEY AND MAND	LACEDO EDUCATANO

Part IV	Checklist of	Required	<b>Schedules</b>

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

# Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
		28a		No
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νo
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νο
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? <i>If</i> "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No

Pai	Tt V Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal			
	of U.S. Information Returns. Enter -0- if not applicable			
	<b>1a</b> 0			
ь	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable  1b			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Νο
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements filed for the calendar year ending with or within the year covered by this			
	return			
Ь	If at least one is reported in 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	2ь	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this			
	return?	3a		Νο
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	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)?	4a		No
ь				
=	If "Yes," enter the name of the foreign country			
	Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νο
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νο
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited			
	Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		Νο
Ь	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	6Ь		
7	were not tax deductible?	OD		
	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or	7a		
-	more?	, u		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to	_		
	file Form 8282?	7c		
a	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal			
	benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3)	7		
	supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have			
	excess business holdings at any time during the	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
	Did the organization make any taxable distributions under section 4966?	9a		
ь	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12   10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club			
	facilities			
11	Section 501(c)(12) organizations Enter			
	Gross income from members or shareholders			
	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )			
	against amounts due or received from them)............ <mark>11b</mark>			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the			
	year 120			

9Ь

10

11

Yes

Νo

# Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**b** If "Yes," does the organization have written policies and procedures governing the activities of such chapters,

Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . . .

Se	ction A. Governing Body and Management			
			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
a	Enter the number of voting members of the governing body 1a 4			
b	Enter the number of voting members that are independent 1b 4			
	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
•	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
	Did the organization become aware during the year of a material diversion of the organization's assets?	5		Νo
	Does the organization have members or stockholders?	6	Yes	
a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
}	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b	Yes	
а	Does the organization have local chapters, branches, or affiliates?	9a		Νo

#### Section B. Policies

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

#### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website. I another's website. I upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ED KLIM

1640 HASLETT ROAD SUITE 170 HASLETT, MI 48840 (517) 339-7788

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

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

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

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

- \* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- \* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- \* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- \* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

The check this box in the organization and i	·	<b>(C)</b> Position (check all that apply)							(E)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee		Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
ALAIN VILLEMURE , DIRECTOR	50	Х						0	0	0
ADAM SILVESTER , DIRECTOR	50	Χ						0	0	0
SCOTT SWENSON , DIRECTOR	50	Х						0	0	0
CHRIS TWOMEY, CHAIRMAN	50	X		Х				0	0	0
EDWARD KLIM , PRESIDENT	40 00			Х		Х		169,561	0	0
				<u> </u>						
				_						
				<del>                                     </del>						
			-	<del>                                     </del>			<del>                                     </del>			

#### Part VII Continued

			tion that a		/)			-	(E)	(F)
<b>(A)</b> Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Ke) employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
				$\vdash$						_
							$\vdash$			
									<u> </u>	
1b Total							•	169,561		0
2 Total number of individuals (including	those in 1	a) who i	ecei	ved	mor	e thar	n \$ 1	00.000 in reportabl	e	•

Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►1

			Yes	No		
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee					
	on line 1a? If "Yes," complete Schedule J for such individual	3		Νo		
4	For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such					
	ındıvıdual	4	Yes			
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services					
	rendered to the organization? If "Yes," complete Schedule J for such person	5		Νo		

#### **Section B. Independent Contractors**

from the organization . .

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

(A) Name and business address	<b>(B)</b> Description of services	(C) Compensation				
BILL HORN 1155 CONNECTICUT AVENUE NW SUIT WASHINGTON, DC 20038	LEGAL SERVICES	160,000				
CASSIDY AND ASSOCIATES 700 13TH STREET NORTHWEST WASHINGTON, DC 20005	CONSULTING	120,000				
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation						

State	me	nt	of	Re	ve	nu
-------	----	----	----	----	----	----

					<b>(A)</b> Total Revenue	(B) Related or Exempt Function Revenue	<b>(C)</b> Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
20 22	1a	Federated camp	paigns 1a	ı				314
rani	ь	Membership du	es <b>. 1b</b>	1,290,285				
Contributions, and other sim	c	Fundraising eve	ents 1c					
	d		ations 1d					
	e	Government grants						
	f	All other contribution	ons, gifts, grants, and <b>1f</b>					
	_	sımılar amounts no	t included above					
itrij Tot	g		butions included in					
and	h		s 1a-1f)		1,290,285			
				Business Code				
Revenue	2a							
еле	b							
Other Revenue Program Service Revenue and other similar amounts	c							
	d	_						
	e							
	f	All other progra	ım service revenue					
	-							
Ъ	g	Total. Add lines	2a-2f	<del> *</del>			-	
	3		ome (including dividen					
	_		nounts)		4,777			4,777
	4		tment of tax-exempt bond					
	5	Royalties	() Page	(II) Personal				
	6a	Gross Rents	(ı) Real	(II) Personal				
	b	Less rental						
		expenses Rental income						
	С	or (loss)						
	d	Net rental incor	me or (loss)					
	7a	Gross amount	(ı) Securities	(II) O ther				
	/a	from sales of assets other						
		than inventory						
	Ь	Less cost or other basis and						
	с	sales expenses Gain or (loss)						
	d		s)	<u> </u>				
	8a	Gross income fr						
		events (not incl						
<u>o</u>		\$	reported on line 1c)					
n He		See Part IV, lın	e 18					
ev.			G if total exceeds a					
	ь		penses b					
the	c		loss) from fundraising	Levents ┡-				
0	9a		rom gaming activities					
		See part IV, line	e 19 ule G ıf total exceeds					
		\$15,000	ne G II total exceeds					
			а					
	b		penses b					
	С		loss) from gamıng actı	vities				
	10a	Gross sales of i						
			a					
	b	Less cost of go	oods sold <b>b</b>					
	С	Net income or (	loss) from sales of inv	entory 🟲				
		Miscellaneous	Revenue	Business Code				
	11a							
	b							
	С							
	d	All other revenu	ne					
	e	Total. Add lines	11a-11d	\$				
	12	Total Revenue.	Add lines 1h, 2g, 3, 4,	5, 6d, 7d, 8c,	1,295,062	0	0	4,777

# Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) orgall other organizations must complete column (A) but are not re				·).
Do ı	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D</b> ) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	263,372			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	282,354			
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	173,389			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$ ) and persons described in section $4958(c)(3)(B)$				
7	Other salaries and wages	30,954			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	12,250			
11	Fees for services (non-employees)				
а	Management				
b	Legal	203,333			
c	Accounting	4,100			
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion	14,898			
13	Office expenses	11,122			
14	Information technology				
15	Royalties				
16	Occupancy	8,465			
17	Travel	22,615			
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	35,323			
20	Interest				
21	Payments to affiliates	34,242			
22	Depreciation, depletion, and amortization	206			
23	Insurance	2,233			
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
а	PO LITICAL/LO BBYING	180,508			
b	SAFE RIDERS EXPENSES	68,705			
c	DUES AND SUBSCRIPTIONS	7,033			
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	1,355,102			
26	Joint Costs. Check  if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X	Balance	Shoot
	Balance	Sneer

					(A) Beginning of year		(B) End of year
1	1	Cash—non-interest-bearing			196.742	1	137,603
	2	Savings and temporary cash investments	• •		100,742	2	107,000
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net				4	
	5			nlovees or		-	
		Receivables from current and former officers, directors, trustees, key employees or other related parties Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under sec persons described in section 4958(c)(3)(B) Complete Part II of So				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
<u>\$</u>	9	Prepaid expenses and deferred charges				9	
Assets	10a	Land, buildings, and equipment cost basis	10a	13,091			
_	ь	Less accumulated depreciation <i>Complete Part VI of</i> Schedule D	10b	13,091	206	10c	0
	11	Investments—publicly traded securities	-			11	
	12	Investments—other securities See Part IV, line 11 Complete Part Schedule D				12	
	13	Investments—program-related See Part IV, line 11 Complete Part of Schedule D.	t VIII			13	
	14	Intangible assets		14			
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule			15		
	16	D Total assets. Add lines 1 through 15 (must equal line 34)	196,948		137.603		
	17	Accounts payable and accrued expenses .	10,345		11,040		
	18	Grants payable		10,040	18	11,040	
	19	Deferred revenue		846		846	
	20	Tax-exempt bond liabilities			040	20	
<u> </u>	21	Escrow account liability Complete Part IV of Schedule D				21	
∄	22	Payable to current and former officers, directors, trustees, key				21	
įgeį	22	employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
اك	22	·		•			
	23 24	Secured mortgages and notes payable to unrelated third parties  Unsecured notes and loans payable				23	
	25	Other liabilities Complete Part X of Schedule D					
	25 26	Total liabilities. Add lines 17 through 25			11,191	25 26	11,886
	20	-		- 17	11,191	26	11,000
Balances Liabiliti		Organizations that follow SFAS 117, check here ►  and complet through 29, and lines 33 and 34.	ice iine	3 <i>41</i>			
	27	Unrestricted net assets				27	
	28	Temporarily restricted net assets				28	
핗	29	Permanently restricted net assets				29	
<u> 5</u> /		Organizations that do not follow SFAS 117, check here 🕨 🗸 and	comple	ete			
or I		lines 30 through 34.					
	30	Capital stock or trust principal, or current funds	•		0	30	0
Assets	31	Paid-in or capital surplus, or land, building or equipment fund .			0	31	0
	32	Retained earnings, endowment, accumulated income, or other fund	ds		185,757	32	125,717
Net	33	Total net assets or fund balances			185,757	33	125,717
	34	Total liabilities and net assets/fund balances			196,948	34	137,603
Pa	rt XI	Financial Statements and Reporting					

ParitXI	Financial	Statements	and Reporting

			res	140
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b		Νo
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
ь	If "Yes." did the organization undergo the required audit or audits?	3b		

### **SCHEDULE C**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

# **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Open to Public Inspection

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- ◆ Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- ◆ Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- ◆ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

	e organization answered "Ye ection 501(c)(4), (5), or (6) organi	s," to Form 990, Part IV, Line 5 (Prezations, complete Part III	oxy Tax)	,,	
N a	ime of the organization TERNATIONAL SNOWMOBILE MANUFACTO SOCIATION INC	·		Employer ider 38-3230044	itification number
Par		<b>by all organizations exempt o</b> e the instructions for Schedule C			527
1	Provide a description of the or	ganızatıon's dırect and ındırect politic	:al campaıgn actı	vities in Part IV	
2	Political expenditures				\$
3	Volunteer hours				
Par	To be completed be for Schedule C for d	oy all organizations exempt (etails.)	ınder section	<b>501(c)(3).</b> (See the	instructions
1		e tax incurred by the organization und	er section 4955		\$
2	Enter the amount of any excise	e tax incurred by organization manage	ers under section	4955	\$
3	If the organization incurred in	a section 4955 tax, did it file Form 47	720 for this year?	,	┌ Yes ┌ No
4a	Was a correction made?				┌ Yes ┌ No
b	If "Yes," describe in Part IV				
Par		y all organizations exempt in for Schedule C for details.)	ınder section	501(c), except sect	tion 501(c)(3).
1	Enter the amount directly expe	ended by the filing organization for se	ction 527 exemp	t function activities	\$
2	Enter the amount of the filing of 527 exempt funtion activities	organization's internal funds contribut	ed to other organ	iizations for section	\$
3	Total of direct and indirect exe 1120-POL, line 17b	mpt function expenditures Add lines	1 and 2 and ente	er here and on Form	\$
4	Did the filing organization file $oldsymbol{I}$	Form 1120-POL for this year?			┌ Yes
5	were made Enter the amount p political contributions received	nd Employer Identification Number (E paid and indicate if the amount was pa d and promptly and directly delivered action committee (PAC) If additional	aid from the filing to a separate pol	organızatıon's own ınterna lıtıcal organızatıon, such a	l funds or were s a separate
	(a) Name	( <b>b)</b> Address	(c) EIN	(d) A mount paid from filing organization's internal funds If none, enter - 0-	(e) A mount of political contributions received and promptly and directly delivered to a separate political organization If none, enter - 0-
For	Paperwork Reduction Act Notice	see the instructions for Form 990.	Cat No 50	084S Schedule C (	Form 990 or 990-EZ) 2008

**d** Grassroots non-taxable amount

**f** Grassroots lobbying expenditures

e Grassroots ceiling amount (150% of line d, column (e))

Part II-A To be completed by organizations exempt under section 501(c)(3) that file (election under section 501(h)). (See the instructions for Schedule C for details.							768
	Check If the filing organization	belongs to an affili	ated group				
<u>B</u>	Check If the filing organization  Limits on Lo  (The term "expenditure	bbying Expend	litures—		oly	(a) Filing Organization's Totals	( <b>b)</b> Affiliated Group Totals
1a	Total lobbying expenditures to influe	nce public opinion	ce public opinion (grass roots lobbying)				
ь	Total lobbying expenditures to influe	nce a legislative b	ody (direct lobby	yıng)			
c	Total lobbying expenditures (add line	es 1a and 1b)					
d	Other exempt purpose expenditures						
e	Total exempt purpose expenditures	(add lines 1c and 1	Ld)				
f	Lobbying nontaxable amount Enters columns—  If the amount on line 1e, column (a) or (b) is:  Not over \$500,000		taxable amount				
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% o	of the excess over \$	500,000			
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% o	of the excess over \$	51,000,000			
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of	f the excess over \$1	1,500,000			
	Over \$17,000,000	\$1,000,000					
	Grassroots nontaxable amount (ente	er 25% of line 1f)					
h	Subtract line 1g from line 1a Enter	0- ıflıne g ıs more	than line a				
i	Subtract line 1f from line 1c Enter-	0- ıflıne fıs more t	than line c				
j	If there is an amount other than zero section 4911 tax for this year?	on either line 1h c	or line 11, did the	organization file	Form 4720 rep	orting	┌ Yes ┌ No
	(Some organizations tha columns below.		on 501(h) el	ection do not	: have to cor		he five
	Lobb	ying Expendit	ures During	4-Year Avera	ging Period		
	Calendar year (or fisca beginning in)	l year	(a) 2005	<b>(b)</b> 2006	(c) 2007	( <b>d)</b> 2008	(e) Total
_2a	Lobbying non-taxable amount						
	Lobbying ceiling amount (150% of line 2a, column(e))						
	: Total lobbying expenditures						

Schedule C (Form 990 or 990-EZ) 2008

Sche	edule C (Form 990 or 990-EZ) 2	008					Pa	age <b>3</b>
Pa		I by organizations exempt und inder section 501(h)). (See the				ed F	orm	
				(a	a)		(b)	
			Y	es	No	A	moun	t
1		rganization attempt to influence foreign ipt to influence public opinion on a legis						
а	Volunteers?							
b	Paid staff or management (incli	ude compensation in expenses reported	l on lines c through i)?					
С	Media advertisements?							
d	Mailings to members, legislator	rs, or the public?						
e	Publications, or published or br	oadcast statements?						
f	Grants to other organizations fo	or lobbying purposes?						
g	Direct contact with legislators,	their staffs, government officials, or a l	egislative body?					
h	Rallies, demonstrations, semin	ars, conventions, speeches, lectures, o	rany other means?					
i	Other activities If "Yes," desc	rıbe ın Part IV						
j	Total lines 1c through							
2a	1: Did the activities in line 1 caus	e the organization to be not described i	n section 501(c)(3)?					
		y tax incurred under section 4912			<u>I</u>	•		
		ly tax incurred by organization manager	s under section 4912					
		ed a section 4912 tax, did it file Form 4						
		by all organizations exempt	<u> </u>	ion	501(	:)(5)	). or	
		(See the instructions for Sched						
	W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				_	_	Yes	No
1		more) dues received nondeductible by				1		No
2		in-house lobbying expenditures of \$2,0			_	2		Νo
3		arryover lobbying and political expendit				3		Νo
Par	section 501(c)(6	I by all organizations exempt of the street of the street of the street of the street of the structure of the street of the structure of the s	1 and 2 are answered "No" O					
1	Dues, assessments and similar				1 \$		1,29	0,28
2	Section 162(e) non-deductible expenses for which the section	lobbying and political expenditures (denoted by the constant of the constant o	o not include amounts of political					
а	Current Year				2a \$		43	7,734
b	Carryover from last year				2b\$			
c	Total				2c \$		43	7,734
3	Aggregate amount reported in s	section $6033(e)(1)(A)$ notices of nonde	ductible section 162(e) dues		3 \$		43	7,73
4		nount on line 2c exceeds the amount on carryover to the reasonable estimate o			4 \$			
5	·	d political expenditures (line 2c total m	inus 3 and 4)	-	5 \$			
	art IV Supplemental In		mas s and Ty		<u> </u>			
Со		escriptions required for Part I-A, line 1,	Part I-B, line 4, Part I-C, line 5, and P	art I	l-B, lıne	11		
	Ident if ier	Ret urn Reference	Explanatio	n				

Part IV Supplemental I	nformation	
Ident if ier	Return Reference	Explanation

Schedule C (Form 990 or 990EZ) 2008

OMB No 1545-0047

2008

Open to Public Inspection

# SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

# **Supplemental Financial Statements**

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Employer identification number

	ATION INC			38-3230044		
Part	Organizations Maintaining Donor Acordanization answered "Yes" to Form 99		Other Similar F		<b>ts.</b> Complete	e if the
	organization answered Tes to Form 99	(a) Donor ad	vised funds	(b) Funds and	d other account	ts
То	tal number at end of year			. ,		
Αç	igregate Contributions to (during year)					
Αç	gregate Grants from (during year)					
Αç	gregate value at end of year					
	d the organization inform all donors and donor advinds are the organization's property, subject to the	_		oradvised	☐ Yes	┌ No
us	d the organization inform all grantees, donors, and ed only for charitable purposes and not for the ben ipermissible private benefit?			•	☐ Yes	┌ No
art I		ıf the organization	answered "Yes" t	o Form 990, Part	IV, line 7.	
 	urpose(s) of conservation easements held by the or Preservation of land for public use (e g , recreati Protection of natural habitat Preservation of open space	on or pleasure)	Preservation of an Preservation of ce	nhistorically importa	ture	
	omplete lines 2a–2d if the organization held a qualing the last day of the tax year	ıfıed conservatıon coı	ntribution in the form			ho Vos
• т	otal number of conservation easements			2a	at the End of t	не теа
				2b		
	otal acreage restricted by conservation easement		d	2c		
	lumber of conservation easements on a certified hi		• •	2d		
	lumber of conservation easements included in (c) a	•				
	umber of conservation easements modified, transfe	erred, released, exting	juisned, or terminate	ed by the organization	on during	
tn	e taxable year 🕨					
N	umber of states where property subject to conserva	ation easement is loc	ated ►			
	oes the organization have a written policy regarding forcement of the conservation easements it holds?		ring, inspection, viola	ations, and	☐ Yes	┌ No
St	aff or volunteer hours devoted to monitoring, inspe	cting and enforcing e	asements during the	year ►		
Α	mount of expenses incurred in monitoring, inspecti	ng, and enforcing eas	ements during the ye	ear ► \$		
	oes each conservation easement reported on line 2 70(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	2(d) above satisfy the	requirements of sec	tion	☐ Yes	┌ No
ba	Part XIV, describe how the organization reports collance sheet, and include, if applicable, the text of t e organization's accounting for conservation easen	the footnote to the org		•	•	
rt I	Organizations Maintaining Collection Complete if the organization answered '			or Other Simila	r Assets.	
ar	the organization elected, as permitted under SFAS t, historical treasures, or other similar assets held ovide, in Part XIV, the text of the footnote to its fin	for public exhibition,	education or resear	ch in furtherance of		
hı	the organization elected, as permitted under SFAS storical treasures, or other similar assets held for povide the following amounts relating to these items	public exhibition, edu			•	
(i	Revenues included in Form 990, Part VIII, line 1			<b>►</b> \$		
(i	i) Assets included in Form 990, Part X			<b>►</b> \$		
Ιf	the organization received or held works of art, histollowing amounts required to be reported under SFA			or financial gain, pro	vide the	
Re	evenues included in Form 990, Part VIII, line 1			<b>►</b> \$		
<b>)</b> ^.	ssets included in Form 990. Part Y			<b>b</b> ¢		

Par	<b>TITL</b> Organizations Maintaining Col	lections of Art, His	tori	<u>cal Treasur</u>	es, or Other	Similar Asset	ts (co	ntınued)
3	Using the organization's accession and other items (check all that apply)	records, check any of th	ne fol	lowing that are	a sıgnıfıcant us	e of its collection		
а	Public exhibition	d	Γ	Loan or excha	ange programs			
b	Scholarly research	e	Γ	Other				
С	Preservation for future generations							
4	Provide a description of the organization's col Part XIV	llections and explain hov	w the	y further the or	ganızatıon's exe	empt purpose in		
5	During the year, did the organization solicit or assets to be sold to raise funds rather than to	be maintained as part o	of the	organızatıon's	collection?			┌ No
Par	Trust, Escrow and Custodial A Part IV, line 9, or reported an am				ization answe	ered "Yes" to Fo	rm 9	90,
1a	Is the organization an agent, trustee, custodincluded on Form 990, Part X?	an or other intermediary	for c	ontributions or	other assets no	ot $\  \   \               $	es (	┌ No
b	If "Yes," explain why in Part XIV and complet	te the following table				A mour	nt	
c	Beginning balance				1c			
d	Additions during the year				1d			
e	Distributions during the year				1e			
f	Ending balance				1f			
2a	Did the organization include an amount on Fo	rm 990, Part X, line 21?			<u> </u>	Г	í es	┌ No
ь	If "Yes," explain the arrangement in Part XIV							
Pa	rt V Endowment Funds. Complete if	the organization ans	wer					
	<u> </u>	(a)Current Year (b)	<b>)</b> Prior	Year (c)Two	Years Back (d)T	hree Years Back (e)	Four Ye	ears Back
1a	Beginning of year balance							
b	Contributions							
C ~	Investment earnings or losses  Grants or scholarships							
d e	Other expenditures for facilities							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the year	end balance held as						
а	Board designated or quasi-endowment 🕨							
ь	Permanent endowment -							
С	Term endowment ►							
3a	Are there endowment funds not in the possess	sion of the organization	that	are held and ad	mınıstered for t	he _		
	organization by						Yes	No
	(i) unrelated organizations					3a(i)		
ь	(ii) related organizations					3a(ii)		
4	Describe in Part XIV the intended uses of the	•						
Par	t VI Investments—Land, Buildings	, and Equipment. S	ee F	orm 990, Par	t X, line 10.			
	Description of investment			a) Cost or other asis (investment)	(b)Cost or other basis (other)	(c) Depreciation	<b>(d)</b> B	ook value
1a	Land							
ь	Buildings							
c	Leasehold improvements							
d	Equipment							
	Other				13,091	13,091		0
Tota	<b>I.</b> Add lines 1a-1e <i>(Column (d) should equal Fo</i> r	rm 990, Part X, column (B)	), line	10(c).)		▶		0

Part VII	Investments-Other Securities. See	Form 990, Part X, line 1	2.	
	(a) Description of security or cateory (including name of security)	(b)Book value		d of valuation ·year market value
Financial d	erivatives and other financial products			
	eld equity interests			
Other				
Total. (Colu	mn (b) should equal Form 990, Part X, col (B) line 12 ) 🕨			
Down VIII	Investments Duesus Polated Co	a Farm OOO Dart V June	12	
Part VIII	Investments—Program Related. Se			d of valuation
	(a) Description of investment type	(b) Book value		year market value
Total (Colu	mn (b) should equal Form 990, Part X, col (B) line 13 )			
Part IX		ne 15.		
	(a) Descri			(b) Book value
Total. (Colu	ımn (b) should equal Form 990, Part X, col.(B) line .	15.)		
	Other Liabilities. See Form 990, Part 3			
	(a) Description of Liability	(b) A mount		
Federal Inc	come Taxes			
			]	
			]	
			]	
			1	
			1	
			1	
-			1	
			1	
Total. (Colum	mn (b) should equal Form 990, Part X, col (B) line 25 ) 🕨		1	
,,	· · · · · · · · · · · · · · · · · · ·	1		

Par	t XI Reconciliation of C	hange in Net Assets from Forr	<u>n 990 to Financial State</u>	ments	
1	Total revenue (Form 990, Part			1	
2	Total expenses (Form 990, Par	t IX, column (A), line 25)		2	
3	Excess or (deficit) for the year	Subtract line 2 from line 1		3	
4	Net unrealized gains (losses) o	n investments		4	
5	Donated services and use of fa	cilities		5	
6	Investment expenses			6	
7	Prior period adjustments			7	
8	Other (Describe in Part XIV)			8	
9	Total adjustments (net) Add lir	nes 4 - 8		9	
10	Excess or (deficit) for the year	per financial statements Combine lines	s 3 and 9	10	
Part		evenue per Audited Financial		ue per Return	
1	Total revenue, gains, and othe	r support per audited financial stateme	nts	1	
2	Amounts included on line 1 bu	it not on Form 990, Part VIII, line 12			
а	Net unrealized gains on invest	ments	. 2a		
b	Donated services and use of fa	acılıtıes	. 2b		
c	Recoveries of prior year grants	s	. 2c		
d	Other (Describe in Part XIV)		. 2d		
e	Add lines <b>2a</b> through <b>2d</b> .			. 2e	
3	Subtract line ${f 2e}$ from line ${f 1}$ .			. 3	
4	Amounts included on Form 99	0, Part VIII, line 12, but not on line 1			
а	Investment expenses not incl	uded on Form 990, Part VIII, line 7b	. 4a		
b	Other (Describe in Part XIV)		4b		
c	Add lines <b>4a</b> and <b>4b</b>			. 4c	
5		d <b>4c.</b> (This should equal Form 990, Par			
		xpenses per Audited Financia			
1		r audited financial statements		. 1	
2		it not on Form 990, Part IX, line 25	1 - 1		
а		acılıtıes			
b			2b		
с		, Part IX, line 25	2c		
d	Other (Describe in Part XIV)		. 2d	<b></b>   <u> </u>	
e ~	Add lines 2a through 2d			. 2e	
3	Subtract line 2e from line 1 .			. 3	
4		0, Part IX, line 25, but not on line 1:	4-		
a L		uded on Form 990, Part VIII, line 7b		<del> </del>	
b	Other (Describe in Part XIV)  Add lines <b>4a</b> and <b>4b</b>		. 4b	4c	
с 5		nd <b>4c.</b> (This should equal Form 990, Pa	rt I line 10 \	. 5	
	t XIV Supplemental Inf		nt 1, iiiie 16 )	.   3	
Com	plete this part to provide the des	scriptions required for Part II, lines 3, 5, Part XII, lines 3, 5, Part XII, lines 2d and 4b, and Part XI		4, Part XIV, lines 1b and	2b,
	Ident if ier	Return Reference	Ехр	lanat ion	

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As Filed Data -

DLN: 93493134041250

**Employer identification number** 

2008

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

**SCHEDULE F** (Form 990)

> ▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**Statement of Activities Outside the United States** 

Open to Public **Inspection** 

	ERNATIONAL SNOWMOE OCIATION INC	BILE MANUFACT	URERS			38-323004	4		
	rt I General Infor			de the United States	s. Complete			swered	
1	assistance, the grante the grants or assistan	es the organiza ees' eligibility for ice	tion maintain ror the grants or	ecords to substantiate to assistance, and the se	lection crite	rıa used to a 	ward	es 🔽	No
3	Activites per Region (U	se Schedule F-1	(Form 990) ıf add	ditional space is needed )					
	(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	ıs a progr describe sp	ty listed in (d) am service, secific type of s) in region	(f) Total e	xpenditure egion	s in
OR	TH AMERICA	6	0	SNOMOBILING PROMOTION	N/A			282,	354
_		6						282.	354

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	SNO WMOBILE PROMOTION	10,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	5,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	4,500	CHECK			
		NORTH AMERICA	SNOWMOBILE PROMOTION	100,000	CHECK			
		NORTH AMERICA	SNOWMOBILE PROMOTION	4,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	157,354	CHECK			
								or for which the grantee or counsel

	F-1 (Form 990) if a			tea States. Complete	if the organization a	inswered "Yes" to Form	990, Part IV, line 16.
(a) Type of grant or assistance	( <b>b)</b> Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
		+					
		1					
		+					
			•				

Schedule F (Form 990) 2008

Identifier	ReturnReference	ed in Part I, line 2, and any other additional informa Explanation
ocedure for Monitoring Grants itside the U S		Schedule F, Part I, Line 2 GRANT APPLICATION IS MAINTAINED

Software ID:

**Software Version:** 

**EIN:** 38-3230044

Name: INTERNATIONAL SNOWMOBILE MANUFACTURERS

ASSOCIATION INC

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	SNO WMOBILE PROMOTION	10,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	5,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	4,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	100,000	СНЕСК			
		NORTH AMERICA	SNO WMOBILE PROMOTION	4,500	CHECK			
		NORTH AMERICA	SNO WMOBILE PROMOTION	157,354	СНЕСК			

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DLN: 93493134041250

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

**Schedule I** 

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Name of the organization							Employer identi	fication number
INTERNATIONAL SNOWMOBIL ASSOCIATION INC	E MANUFACTURI	ERS					38-3230044	
Part I General Inform	ation on Grant	ts and Assistance				I		
<ul> <li>Does the organization main the selection criteria used</li> <li>Describe in Part IV the org</li> </ul>	to award the grant	s or assistance?						
	, line 21 for any	recipient that recei	<b>nd Organizations i</b> ved more than \$5,00					
						. ►	_	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	1	escription of sh assistance	(h) Purpose of grant or assistance
UTAH SNOWMOBILE ASOCIATION302 S MARYSFIELD DRIVE SALT LAKE CITY, UT 84108			5,500					SNO WMOBILE PROMOTION
WYOMING STATE SNOWMOBILE ASSOCIATIONPO BOX 1848 CASPER,WY 82602			9,000					SNO WMOBILE PROMOTION
COLORADO SNOWMOBILE ASSOCIATION2889 US FOREST ROAD 509 CREEDE,CO 81130			9,500					SNO WMOBILE PROMOTION
SAE CLEAN SNOWMOBILE CHALLENGE400 COMMONWEALTH DRIVE WARRENDALE,PA 15096	89-0993591	501(C)(3)	18,500					SNO WMOBILE PROMOTION
OREGON SNOWMOBILE ASSOCIATIONPO BOX 435 LAPINE,OR 97739	51-0157168	501(C)(7)	4,500					SNO WMOBILE PROMOTION
SOUTH DAKOTA SNOWMOBILE ASSOCIATIONPO BOX 204 GARY,SD 57237			5,500					SNO WMOBILE PROMOTION
ACSA			100,000					SNO WMOBILE PROMOTION
GO SNO WMOBILINGORG 1640 HASLETT RD SUITE 170 HASLETT, MI 48840			89,872					SNO WMOBILE PROMOTION
NORTH DAKOTA SNOWMOBILE ASSOCIATION1600 E CENTURY AVE SUITE 3 BISMARCK,ND 58503			4,500					SNO WMOBILE PROMOTION
IOWA STATE SNOWMOBILE ASSOCIATION1120 110TH ST HAMPTON,IA 50441			6,500					SNO WMOBILE PROMOTION
BLUE RIBBON COALITION 4555 BURLEY DRIVE SUITE A POCATELLO, ID 83202	82-0413981	501(C)(3)	10,000					SNO WMOBILE PROMOTION
,								
2 Enter total number of sector	on 501(c)(3) and (	novernment						

		<b>ce to Individua</b> ıf addıtıonal spac		tates. Complete if the	organization answered "Ye	s" on Form 990, Part IV, line 22.
(a)Type of grant or as	ssistance	( <b>b)</b> Number of recipients	<b>(c)</b> A mount of cash grant	( <b>d)</b> A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
rt IV Suppleme	ntal Informati	<b>on.</b> Complete thi	s part to provide the	e information required i	n Part I, line 2, and any ot	her additional information.
t if ier	Return Reference	E	Explanation			
+						

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DLN: 93493134041250

OMB No 1545-0047

MB NO 1545-004

Compensation Information

Schedule J

Department of the Treasury

Internal Revenue Service

(Form 990)

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

2008
Open to Public Inspection

Name of the organization INTERNATIONAL SNOWMOBILE MANUFACTURERS ASSOCIATION INC **Employer identification number** 

38-3230044

Рa	Questions Regarding Compensation	n						
					Yes	Νo		
1a	Check the appropriate box(es) if the organization pro 990, Part VII, Section A, line 1a Complete Part II		,					
	First class or charter travel	Г	Housing allowance or residence for personal use					
	Travel for companions	$\vdash$	Payments for business use of personal residence					
	Tax idemnification and gross-up payments	Γ	Health or social club dues or initiation fees					
	Discretionary spending account	Γ	Personal services (e g , maid, chauffeur, chef)					
b	If line 1a is checked, did the organization follow a w provision of all the expenses described above? If "N	•		1b				
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?							
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all the contract of the		У					
	Compensation committee	<u> </u>	Written employment contract					
	Independent compensation consultant	<u> </u>						
	Form 990 of other organizations	<u>  -                                   </u>	Approval by the board or compensation committee					
4	During the year, did any person listed in Form 990,	Part VI	I, Section A, line 1a					
а	Receive a severance payment or change of control	payment	t?	4a		Νo		
b	Participate in, or receive payment from, a suppleme	ntal non	iqualified retirement plan?	4b		Νo		
c	Participate in, or receive payment from, an equity-b	ased co	mpensation arrangement?	4c		Νο		
	If "Yes" to any of lines 4a-c, list the persons and pi	rovide th	ne applicable amounts for each item in Part III					
	501(c)(3) and 501(c)(4) organizations only must co	mplete	lines 5-8.					
5	For persons listed in form 990, Part VII, Section A, compensation contingent on the revenues of	line 1a,	, did the organization pay or accrue any					
а	The organization?			5a				
b	Any related organization?			5b				
	If "Yes," to line 5a or 5b, describe in Part III							
6	For persons listed in form 990, Part VII, Section A, compensation contingent on the net earnings of	line 1a,	, did the organization pay or accrue any					
а	The organization?			6a				
b	Any related organization?			6b				
	If "Yes," to line 6a or 6b, describe in Part III							
7	For persons listed in form 990, Part VII, Section A, payments not described in lines 5 and 6? If "Yes,"			7				
8	Were any amounts reported in Form 990, Part VII, subject to the initial contract exception described in Part III	•	•					

#### Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(I)-(III) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	(B) Breakdown of	f W-2 and/or 1099-MI	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation	
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ	
EDWARD KLIM (I)						169,561		
(iii	)							
(i)								
(iii	)							
(i)								
(ii)	)							
(i)								
(ii)	)							
(i)								
(ii)	)							
(i)								
(iii]	)							
(i)								
(ii)	)							
(i)								
(ii)								

### Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
-		
	•	

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As Filed Data -

DLN: 93493134041250

**Employer identification number** 

38-3230044

OMB No 1545-0047

Open to Public Inspection

### **SCHEDULE 0** (Form 990)

Department of the Treasury Internal Revenue Service

**Supplemental Information to Form 990** 

Name of the organization

INTERNATIONAL SNOWMOBILE MANUFACTURERS ASSOCIATION INC

Return Identifier **Explanation** Reference Form 990, Part VI, THE ORGANIZATIONS HAS ONE TYPE OF MEMBER AND THEY ARE MANUFACTURERS OF Section A, line 6 SNOWMOBILES THAT PAY DUES EACH YEAR THERE ARE A TOTAL OF FOUR MEMBERS

▶ Attach to Form 990. To be completed by organizations to provide additional information for

responses to specific questions for the Form 990 or to provide any additional information.

ldentifier	Return Reference	Explanation				
Form 990, Part VI, Section A, line 7a		EACH MEMBER APPOINTS THEIR REPRESENTATIVE ON THE BOARD				

Identifier Return Reference		Explanation					
Form 990, Part VI, Section A, line 10		A COPY OF THE RETURN IS REVIEWED BY THE PRESIDENT AND PROVIDED TO THE REST OF THE BOARD PRIOR TO FILING THE RETURN					

ldentifier	Return Reference	Explanation					
Form 990, Part VI, Section B, line 12c		THE BOARD READS THE CONFLICT STATEMENT TYPICALLY USED BY NON-PROFIT ORGANIZATIONS					

Identifier Return Reference		Explanation					
Form 990, Part VI, Section B, line 15		ASSOCIATION MANAGEMENT SURVEYS WERE REVIEWED AND A REVIEW OF STATED BUSINESS GOALS WAS ALSO CONDUCTED					

ldentifier	Return Reference	Explanation					
Form 990, Part VI, Section C, line 19		A COPY OF THESE DOCUMENTS IS MADE AVAILABLE UPON REQUEST					

DLN: 93493134041250

OMB No 1545-0172

Internal Revenue Service

# **Depreciation and Amortization** (Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return. Attachment

	<u></u>				,				Sequence NO 67
Name(s) shown on return INTERNATIONAL SNOWN	MOBILE		Business or a	activity to which	this form relate	s	Iden	t if y ing	g number
MANUFACTURERS	TOBILE		Form 990 Pa	ae 10			38-3	32300	44
ASSOCIATION INC	<del></del>							2300	
	<b>Fo Expense (</b> ou have any lis					lete Pai	+ 1		
1 Maximum amount See								1	250,00
2 Total cost of section 1		-						2	
3 Threshold cost of secti					uctions)			3	800,00
4 Reduction in limitation				•	••••••		•	4	000,00
5 Dollar limitation for tax				•		· ·	•	-	
separately, see instruc	·	11116 4 11011	Time I IIZelo	or less, effect - c	7- II illali leu ill	ilig		5	
Separatery, see mistrae				· · · ·	• • • •	•	•		
<b>(a)</b> D	escription of pro	perty			(business use	(c) EI	ected	cost	
6	<u> </u>	· ,			only)				-
									+
7 Listed property Enter t	the amount from	line 29			. 7				_
8 Total elected cost of se			amounts in col	umn (c) lines 6			_	8	
9 Tentative deduction E	• •	•		anni (e), inies o		•	•	9	
				· · · · ·				<del>  </del>	
<b>10</b> Carryover of disallowed <b>11</b> Business income limitation					e instructions)	•		10	
							•	11	
12 Section 179 expense of						• •	•	12	
13 Carryover of disallowed					. 13				
Note: Do not use Part Part II Special De						دا ماسياما			/ ) (See instructions )
14 Special depreciation al				-				Горегцу	(See Instructions )
tax year (see instruction		illed prope	erty (other than	insted property	) placed ili selv	ice duili	ig tile	14	
15 Property subject to sec		lection						15	
16 Other depreciation (inc	:ludina ACRS)							16	
	preciation ([	Oo not ir	nclude listed i	property.) (Se	e instructions	.)			
				ection A		•			
17 MACRS deductions for	assets placed in	n service	ın tax years be	gınnıng before 2	008			17	20
18 If you are electing t	o group any a	ssets pla	ced in servic	e during the ta	ax year into o	ne or n	nore		
general asset accou	nts, check her	·е				!	►□		
Section B—Asse	ets Placed in	Service	During 200	08 Tax Year	Using the G	<u>eneral</u>	Dep	recia	tion System
	(h) Manthand		Basis for						
(a) Classification of	(b) Month and		reciation s/investment	(d) Recovery	(e) Convention	on <b>(f)</b> Meth		.d	(g)Depreciation
property	service	(2	use	period					deduction
		only—see	instructions)						
19a 3-year property									
<b>b</b> 5-year property									
c 7-year property d 10-year property									
e 15-year property									
f 20-year property									
g 25-year property				25 yrs			5/L		
<b>h</b> Residential rental				27 5 yrs	мм		5/L		
property				27 5 yrs	мм	:	S/L		
i Nonresıdentıal real				39 yrs	ММ	!	S/L		
property					ММ	:	5/L		
Sect io	n C—Assets Plac	ed in Serv	vice During 200	8 Tax Year Using	the Alternativ	e Depre	ciat ion	Syste	em
20a Class life							S/L		
<b>b</b> 12-year	<u> </u>			12 yrs		_	S/L		
c 40-year	V (See instance	tions)		40 yrs	MM		S/L		
Part IV Summar 21 Listed property Enter a	y (See instruc							21	
· · ·			h 17 lines 10	and 20 in salver		 )1 Esta	· · bor-		
22 Total. Add amounts fro and on the appropriate							nere	22	20
23 For assets shown abov portion of the basis att			-		23				

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment Convention deduction vehicles first) service basis use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25 26 Property used more than 50% in a qualified business use % % 27 Property used 50% or less in a qualified business use S/L -% S/L -28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 28 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 Section B—Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles (a) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 1 Vehicle 5 Vehicle 6 year (do not include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year Add lines 30 through 32 34 Was the vehicle available for personal use Yes No Yes No Yes No Yes No Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . . **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? \_ . . . . . . 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles Part VI **Amortization** (b) (e) (d) (f) (c) (a) Date A mortization A mortizable Code A mortization for Description of costs amortization period or

#### amount section this year beains percentage 42 A mortization of costs that begins during your 2008 tax year (see instructions) 43 A mortization of costs that began before your 2008 tax year 43 44 Total. Add amounts in column (f) See the instructions for where to report 44