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

**2008**

Department of the Treasury  
 Internal Revenue Service

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

**Open to Public Inspection**

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

<p><b>B</b> Check if applicable:</p> <p><input checked="" type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p><b>C</b></p> <p>RADIANT PANEL ASSOCIATION                  PO BOX 2519                  LIVERPOOL, NY 13088</p>	<p><b>D</b> Employer identification number 41-1783800</p> <p><b>E</b> Telephone number (315) 303-4735</p> <p><b>F</b> Group Exemption Number</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

**I** Website: ▶ N/A

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

**J** Organization type (check only one) —  501(c) ( 3 ) (insert no)  4947(a)(1) or  527

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 678,860.

**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	256,965.
	2 Program service revenue including government fees and contracts	2	370,682.
	3 Membership dues and assessments	3	
	4 Investment income	4	2,452.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ of contributions reported on line 1)	6a	
	b Less direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	21,021.
	b Less cost of goods sold	7b	15,083.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	5,938.
	8 Other revenue (describe ▶ See Statement 1)	8	27,740.
	<b>9 Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	663,777.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	8,770.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	38,626.
	16 Other expenses (describe ▶ See Statement 2)	16	665,463.
	<b>17 Total expenses</b> (add lines 10 through 16)	17	712,859.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-49,082.
	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	134,998.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	<b>21 Net assets or fund balances at end of year</b> Combine lines 18 through 20	21	85,916.

**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)					
		<b>(A)</b> Beginning of year	<b>(B)</b> End of year		
<b>22</b>	Cash, savings, and investments	276,300.	102,706.	<b>22</b>	
<b>23</b>	Land and buildings			<b>23</b>	
<b>24</b>	Other assets (describe ▶ See Statement 3)	96,860.	66,615.	<b>24</b>	
<b>25</b>	<b>Total assets</b>	373,160.	169,321.	<b>25</b>	
<b>26</b>	<b>Total liabilities</b> (describe ▶ See Statement 4)	238,162.	83,405.	<b>26</b>	
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	134,998.	85,916.	<b>27</b>	

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

Form 990-EZ (2008)

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions )		<b>Expenses</b>	
What is the organization's primary exempt purpose? <u>See Statement 5</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
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			
28	MEMBER SERVICES INCLUDE ESTABLISHING INDUSTRY STANDARDS FROM DESIGN, INSTALLATION & PRODUCT PERFORMANCE, WORKING WITH REGULATORY BODIES TO ENSURE PROPER ALLOCATION. (Grants \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	3,955.
29	PROVIDING INSTRUCTIONAL SEMINARS AND TRADE SHOWS TO EDUCATE INDUSTRY AND RELATED TRADES FOR PROPER ALLOCATION AND INSTALLATION OF RADIANT PANEL HEATING AND COOLING. (Grants \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	581,544.
30	LITERATURE AND NEWSLETTERS TO EDUCATE THE INDUSTRY RELATED TRADES AND PUBLIC AS TO PROPER APPLICATION AND INSTALLATION OF RADIANT PANEL HEATING AND COOLING. (Grants \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	32,228.
31	Other program services (attach schedule) (Grants \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b>	<b>617,727.</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> (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
DAVID YATES PO BOX 2519 LIVERPOOL, NY 13088	Director 1.00	0.	0.	0.
KIRK VIGIL PO BOX 2519 LIVERPOOL, NY 13088	Director 1.00	0.	0.	0.
DAN CHILES PO BOX 2519 LIVERPOOL, NY 13088	Director 1.00	0.	0.	0.
DOROTHY CASTAGNA-BRIGGS 4227 MAYFAIR CIRCLE LIVERPOOL, NY 13090	President 1.00	0.	0.	0.
BILL COLGLAZIER ONE APPIAN WAY WORCESTER, MA 01613	Director 1.00	0.	0.	0.
JOE KENNARD 60 CUTLER DR STE 103 NORTH SALT LAKE, UT 84054	Vice President 1.00	0.	0.	0.
MONICA IRGENS 4406 ST VINCENT AVE ST LOUIS, MO 63119	Director 1.00	0.	0.	0.
JEFF JANNETTO PO BOX 2519 LIVERPOOL, NY 13088	Director 1.00	0.	0.	0.
ROGER MICHAUD PO BOX 2519 LIVERPOOL, NY 13088	Director 1.00	0.	0.	0.
STEVE WIELAND 7014 BEAVER DAM RD LEVITTOWN, PA 19057	Treasurer 1.00	0.	0.	0.
DAN PERFITT 384 S EVERY RD MASON, MI 48854	Director 1.00	0.	0.	0.
INGRID MATTSSON PO BOX 2519 LIVERPOOL, NY 13088	Secretary 1.00	0.	0.	0.

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

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

42a The books are in care of THEODORE L LOWE Telephone no                       
 Located at 8512 OSWEGO ROAD BALDWINSVILLE NY ZIP + 4 13027

		Yes	No
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country.		X
42c	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.		X

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  N/A  43 N/A

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

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 6

- 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		X
47		X
48		X
49a		X
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
None				
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
None		
Total number of other independent contractors receiving over \$100,000		

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

**Sign Here**  
 Signature of officer: Dorothy Castagna-Biggs Date: 10-18-11  
 Type or print name and title: Dorothy Castagna-Biggs

**Paid Preparer's Use Only**  
 Preparer's signature: Steven H Wagner Date: 10-18-11 Check if self-employed:  Preparer's Identifying Number (See instructions): N/A  
 Firm's name (or yours if self-employed), address, and ZIP + 4: Grandjean & Wagner Inc.  
6311 Fly Road  
East Syracuse, NY 13057 EIN: N/A Phone no: (315) 432-9865

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

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**

Department of the Treasury  
Internal Revenue Service

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

Open to Public Inspection

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

Name of the organization <b>RADIANT PANEL ASSOCIATION</b>	Employer identification number <b>41-1783800</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is (Please check only **one** organization )

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H )
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 9  An organization that normally receives (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**. (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
  - a  Type I                      b  Type II                      c  Type III – Functionally integrated                      d  Type III – Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) a family member of a person described in (i) above?		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?		

**h Provide the following information about the organizations the organization supports**

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received (Do not include 'unusual grants'.)	321,275.	330,453.	335,420.	305,927.	256,965.	1,550,040.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
<b>3</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
<b>4 Total.</b> Add lines 1-3	321,275.	330,453.	335,420.	305,927.	256,965.	1,550,040.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
<b>6 Public support.</b> Subtract line 5 from line 4						1,550,040.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	321,275.	330,453.	335,420.	305,927.	256,965.	1,550,040.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	294.	1,405.	3,633.	6,190.	2,452.	13,974.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on	16,470.	23,659.	20,781.	31,342.	27,740.	119,992.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV	273,418.	228,488.	231,390.	410,647.	391,703.	1,535,646.
<b>11 Total support.</b> Add lines 7 through 10						3,219,652.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	1,496,976.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	48.1 %
<b>15</b> Public support percentage for 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	0.0 %
<b>16a 33-1/3 support test – 2008.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
<b>b 33-1/3 support test – 2007.</b> If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test – 2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test – 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income (Do not include gain or loss from the sale of capital assets (Explain in Part IV))						
<b>13 Total support.</b> (add lns 9, 10c, 11, and 12)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

**19a 33-1/3 support tests – 2008.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33-1/3 support tests – 2007.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions





RADIANT PANEL ASSOCIATION

41-1783800

Part II, Line 10 - Other Income

Nature and Source	2008	2007	2006	2005	2004
SERVICE FEES AND RELATED INCOME					
	391,703.	410,647.	231,390.	228,488.	273,418.
Total \$	<u>391,703.</u>	<u>\$ 410,647.</u>	<u>\$ 231,390.</u>	<u>\$ 228,488.</u>	<u>\$ 273,418.</u>

## RADIANT PANEL ASSOCIATION

41-1783800

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

ADVERTISING	\$ 27,740.
Total	<u>\$ 27,740.</u>

Statement 2  
Form 990-EZ, Part I, Line 16  
Other Expenses

Advertising and Promotion	\$ 43,214.
Amortization	4,857.
APPRECIATION	67.
BANK CHARGES	312.
BOARD MEETINGS	7,641.
CREDIT CARD FEES	12,000.
CREDIT CARD FINANCE CHARGE	1,055.
Depreciation	318.
DUES & SUBSCRIPTIONS	648.
EQUIPMENT RENTAL	5,713.
Insurance	356.
INTEREST	197.
MANAGEMENT FEE	275,681.
MEALS & ENTERTAINMENT	637.
MEMBER SERVICES	3,955.
MISCELLANEOUS EXPENSES	35.
NEWSLETTERS	5,999.
Office Expenses	10,655.
OFFICE PERSONNEL	9,677.
OFFICE SUPPLIES	7,585.
OTHER INTEREST EXPENSE	379.
PO BOX FEE	225.
RECOGNITION	11,273.
RPA CONFERENCES	183,014.
SCHOOL MATERIALS	5,248.
SEMINARS	28,650.
SYSTEM SHOWCASE	17,789.
TAXES - UNRELATED INCOME	1,405.
TELEPHONE	5,510.
TRADE ASSOCIATION FEES	1,258.
TRADE SHOWS	910.
TRAINING	12,922.
Travel	6,278.
Total	<u>\$ 665,463.</u>

Statement 3  
Form 990-EZ, Part II, Line 24  
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 15,368.	\$ 13,789.
Furniture and Fixtures	0.	41.
Intangible Assets	26,822.	21,965.
Inventories	13,950.	23,994.
Machinery and Equipment	0.	3,378.
Miscellaneous	0.	1,608.

## RADIANT PANEL ASSOCIATION

41-1783800

Statement 3 (continued)  
Form 990-EZ, Part II, Line 24  
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Prepaid Expenses and Deferred Charges	\$ 40,720.	\$ 1,840.
Total	<u>\$ 96,860.</u>	<u>\$ 66,615.</u>

Statement 4  
Form 990-EZ, Part II, Line 26  
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 44,905.	\$ 56,205.
Deferred Revenue	193,257.	27,200.
Total	<u>\$ 238,162.</u>	<u>\$ 83,405.</u>

Statement 5  
Form 990-EZ, Part III  
Organization's Primary Exempt Purpose

TO PROVIDE LEADERSHIP TO THE RADIANT INDUSTRY THROUGH COMPREHENSIVE EDUCATION  
WHILE PROVIDING EXPERIENCE, IDEAS AND INFORMATION OF RADIANT HEATING.

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

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

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