See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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)

▶ 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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 10/01/08 , and ending 9/30/09

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

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

C Name of organization
Employers Health Coalition of Ohio, Inc.

Number and street (or P O box, if mail is not delivered to street address) 4143 Fulton Dr NW

Room/suite

City or town, state or country, and ZIP + 4 Canton OH 44718

D Employer identification number 34-1403820

E Telephone number 330-305-6565

F Group Exemption Number ▶

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☐ Cash ☒ Accrual Other (specify) ▶

I Website: ▶ N/A

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

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

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 ▶ $ 548,924

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	185,111
	2	Program service revenue including government fees and contracts		2	299,750
	3	Membership dues and assessments		3	
	4	Investment income		4	12,217
	5a	Gross amount from sale of assets other than inventory	5a 51,846		
	b	Less: cost or other basis and sales expenses	5b 82,059		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch) See Stmt 1		5c	-30,213
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ ☐			See Stmt 2
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	466,865
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	127,557
	13	Professional fees and other payments to independent contractors		13	6,265
	14	Occupancy, rent, utilities, and maintenance		14	3,077
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ See Statement 3)		16	253,166
	17	**Total expenses.** Add lines 10 through 16 ▶		17	390,065
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	76,800
	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	1,119,774
	20	Other changes in net assets or fund balances (attach explanation) See Statement 4		20	13,505
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	1,210,079

SCANNED MAR 31 2010

RECEIVED MAR 15 2010 OGDEN UT IRS-SSC

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

(See the instructions for Part II.)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	1,005,876	22	994,481
23 Land and buildings	5,277	23	3,117
24 Other assets (describe ▶ See Statement 5)	173,387	24	218,285
25 **Total assets**	1,184,540	25	1,215,883
26 **Total liabilities** (describe ▶ See Statement 6)	64,766	26	5,804
27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21)	1,119,774	27	1,210,079

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

What is the organization's primary exempt purpose?

See Statement 7

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.

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

28 See Statement 8

(Grants $) If this amount includes foreign grants, check here ▶ ☐ **28a** 272,113

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ **30a**

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ **31a**

32 Total program service expenses (add lines 28a through 31a) ▶ **32** 272,113

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

(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 & deferred compensation	(e) Expense account and other allowances
Christopher Goff 4143 Fulton Drive NW Canton OH 44718	CEO 2	237,568	0	0
Ken Braun 2633 Eighth Street NE Canton OH 44704	Director 0	0	0	0
Patrick Herron 428 West Liberty Street Wooster OH 44691	Director 0	0	0	0
Mark McCleod 146 South High Street Akron OH 44308	Director 0	0	0	0
Larry Morgan 2100 38th Street NW Canton OH 44709	Chairman 0	0	0	0
Debbie Rankine 1835 Dueber Ave. SW Canton OH 44706	Secretary 0	0	0	0
Mark Trushel 4754 E. High Street Mantua OH 44255	Treasurer 0	0	0	0
George Whalen 624 Boulevard Street Dover OH 44622	Director 0	0	0	0
John Popa 202 Harger St. Dover OH 44622	Director 0	0	0	0
Peg Breetz 76 S. Main Street Akron OH 44308	Director 0	0	0	0
Sharyn Ball 5995 Mayfair Road North Canton OH 44720	Director 0	0	0	0
Mark Spears 611 Erie St. S Massillon OH 44648	Director 0	0	0	0
Charlotte Sideri 175 Ghent Road Fairlawn OH 44333	Director 0	0	0	0
Greg Troy 1500 DeKoven Avenue Racine WI 53403	Director 0	0	0	0
Chris McSwain 2000 N M-63, MD 8523 Benton Harbor MI 49022	Director 0	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			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	33		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	34		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			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 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	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ OH

42a The books are in care of ▶ Employers Health Telephone no ▶ 330-305-6565

Located at ▶ 4143 Fulton Drive NW Canton, OH ZIP + 4 ▶ 44718

			Yes	No
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 ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
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 ▶ _____	42c		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 ▶ 43			

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

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

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?		X
b	If "Yes," was the related organization(s) a section 527 organization?		

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 & 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 each receiving over $100,000 ▶		

Sign Here

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

▶ Christopher S. Goff 3-9-10
Signature of officer Date

▶ Christopher Goff CEO & Gen Counsel
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Sandra L Kirk CPA	Date 3-2-10	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instr) P00802589
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ REINHARD, KOPKO, KELLER & MCDONNELL, INC 4598 DRESSLER ROAD NW CANTON, OH 44718-2546		EIN ▶ 34-1724787	Phone no ▶ 330-493-9200

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

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
Employers Health Coalition of Ohio, Inc.	34-1403820

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 a 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 to 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 it 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?

(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?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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	
Total									

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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants ")	117,706	109,906	232,106	195,490	185,111	840,319
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1-3	117,706	109,906	232,106	195,490	185,111	840,319
5 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)						251,355
6 **Public support.** Subtract line 5 from line 4						588,964

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	117,706	109,906	232,106	195,490	185,111	840,319
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	10,383	17,937	25,987	21,720	12,217	88,244
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	50	75				125
11 **Total support.** Add lines 7 through 10						928,688
12 Gross receipts from related activities, etc (see instructions)					12	749,850

13 **First five years.** 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** ▶ ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	63.4189 %
15	Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	53.3180 %

16a **33 1/3 % support test—2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3 % support test—2007.** 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 ▶ ☐

17a **10%-facts-and-circumstances test—2008.** 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 ▶ ☐

b **10%-facts-and-circumstances test—2007.** 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 ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** 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** ▶ ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18	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 line 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 ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Part II, Line 10 - Other Income Detail

Miscellaneous	$	125

Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172
2008
Attachment Sequence No **67**

Name(s) shown on return: Employers Health Coalition of Ohio, Inc.

Identifying number: 34-1403820

Business or activity to which this form relates: Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,082

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	1,080
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
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.		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	2,162
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

There are no amounts for Page 2

Federal Statements

Form 990-EZ General Footnote

Description

Line 1a attachment:
Contributions include amounts paid by members as membership dues which are paid to support the organization's exempt purposes by providing part of the funding for community health awareness programs and educational seminars. The members receive no tangible benefits in exchange for their membership dues. Members may participate in benefit plans operated by a for-profit subsidiary of the organization, but are required to pay additional fees to the for-profit subsidiary and receive no discounted benefits.

Part IV List of officers, directors and key employees additional information:
The nonprofit Coalition paid $11,878 in salary and the for-profit subsidiary Employers Health Purchasing Corporation paid $225,690 in calendar year 2009.

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Securities

Description							
How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
Vanguard Small Cap Index Fund 643.37							
Purchase		9/08/06	5/22/09	$ 13,369	$ 18,023	$	$ -4,654
Federated Short Term Inc. Fund 503.2							
Purchase		6/14/06	11/19/09	3,975	4,220		-245
Federated Total Return Govt Bd Fund							
Purchase		6/14/06	5/22/09	3,048	2,814		234
American Growth FND Amer Inc							
Purchase		4/23/08	1/14/09	7,331	11,626		-4,295
American Growth FND AMer							
Purchase		4/23/08	4/20/09	735	1,090		-355
Columbia Acorn Fund-Z 93.427							
Purchase		6/14/06	9/28/09	2,149	2,657		-508
GabelliSmall Cap Growth							
Purchase		5/22/09	9/28/09	1,049	888		161
Dodge & Cox Stock Fund #145							
Purchase		1/04/07	11/19/09	19,603	40,741		-21,138
Total				$ 51,259	$ 82,059	$ 0	$ -30,800

Statement 2 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Other

Description							
How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
short term capital gains							
				$ 63	$	$	$ 63
long term capital gains							
				524			524
Total				$ 587	$ 0	$ 0	$ 587

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

Description	Amount
Expenses	$
Travel	2,075
Meeting expense	80,120
Non-budget meeting expense	66,002
Office supplies	986
Postage & delivery	17,030
IT	4,284
Printing	35,459
Non-budget newsletter exp	8,000
Dues & subscriptions	2,551
Education/conference	301
Insurance D&O	6,596
Miscellaneous	2,578
Hospital Quality	7,061
Research account fees	2,710
Non-budget miscellaneous	17,413
Total	$ 253,166

Statement 4 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
unrealized gain on investments	$ 25,815
accounting change modified cash to accrual Section 481(a) adjustment see Form 3115	-12,310
Total	$ 13,505

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	$ 1,000	$
Prepaid Expenses and Deferred Charges		1,942
Due from subsidiary	172,387	216,341
rounding		2
	173,387	218,285

Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	$	$ 5,554
Deferred Revenue	64,766	250
	64,766	5,804

Statement 7 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

Employers Health Coalition of Ohio Inc.'s mission is to create an environment for long-term continuous improvement in the cost-effective delivery of high quality healthcare services for the community.

Statement 8 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

The organization's focus is to improve healthcare access and quality, while containing the community's healthcare costs in a prevention oriented manner. The organization conducted an antibiotic resistance initiative; provided educational kits to healthcare consumers related to blood pressure, cholesterol and blood sugar levels; published consumer guides on hospital quality and diabetes care; and provided educational seminars for employers on salient healthcare issues, such as a flu pandemic preparedness workshop.

Form **3115**
(Rev December 2003)
Department of the Treasury
Internal Revenue Service

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions)
Employers Health Coalition of Ohio, Inc.	34-1403820
Number, street, and room or suite no If a P O box, see the instructions	Principal business activity code number (see instructions)
4143 Fulton Dr., NW	Tax year of change begins (MM/DD/YYYY) 10/01/2008
City or town, state, and ZIP code	Tax year of change ends (MM/DD/YYYY) 9/30/2009
Canton, OH 44718	Name of contact person (see instructions)
	Christopher Goff
Name of applicant(s) (If different than filer) and identification number(s) (see instructions)	Contact person's telephone number
	330-305-6565

If the applicant is a member of a consolidated group, check this box . . . . . ▶ ☐

If **Form 2848**, Power of Attorney and Declaration of Representative, is attached, check this box . . . . . ▶ ☐

Check the box to indicate the applicant.

- ☐ Individual
- ☐ Corporation
- ☐ Controlled foreign corporation (Sec. 957)
- ☐ 10/50 corporation (Sec 904(d)(2)(E))
- ☐ Qualified personal service corporation (Sec. 448(d)(2))
- ☐ Cooperative (Sec. 1381)
- ☐ Partnership
- ☐ S Corporation
- ☐ Insurance Co. (Sec. 816(a))
- ☐ Insurance Co. (Sec. 831)
- ☐ Other (specify) ▶ _____
- ☒ Exempt organization. Enter Code section ▶ 501(c)(3)

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☒ Other (specify) ▶ change from modified cash to accrual basis

Caution: *The applicant must provide the requested information to be eligible for approval of the requested accounting method change. The applicant may be required to provide information specific to the accounting method change such as an attached statement. The applicant must provide all information relevant to the requested accounting method change even if not specifically requested by the Form 3115.*

Part I Information For Automatic Change Request	Yes	No
1 Enter the requested designated accounting method change number from the **List of Automatic Accounting Method Changes** (see instructions) Enter only one method change number, except as provided for in the instructions If the requested change is not included in that list, check "Other," and provide a description. ▶ (a) Change No. 30 (b) Other ☒ Description ▶ modified cash to accrual	x	
2 Is the accounting method change being requested one for which the scope limitations of section 4.02 of Rev. Proc. 2002-9 (or its successor) **do not** apply? If "Yes," go to Part II.		x
3 Is the tax year of change the final tax year of a trade or business for which the taxpayer would be required to take the entire amount of the section 481(a) adjustment into account in computing taxable income? If "Yes," the applicant is not eligible to make the change under automatic change request procedures		x

Note: *Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).*

Part II Information For All Requests	Yes	No
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If you answered "No," go to line 5.		x
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

Signature *(see instructions)*

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

Filer	Preparer (other than filer/applicant)
Christopher V. Goff 3-9-10	Sandra L Kisak CPA 2-4-10
Signature and date	Signature of individual preparing the application and date
CHRISTOPHER V. GOFF CEO & GEN. COUN.	Sandra L. Kisak, CPA
Name and title (print or type)	Name of individual preparing the application (print or type)
	Reinhard, Kopko, Keller & McDonnell, Inc.
	Name of firm preparing the application

Part II Information For All Requests (continued)

		Yes	No
4 c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director		
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions) ☐ 90 day ☐ 120 day		
f	If you answered "Yes," to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		
5 a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, and the tax year(s) before Appeals and/or a Federal court Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		X
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? If "Yes," attach an explanation		X
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, provide each parent corporation's **(a)** name, **(b)** identification number, **(c)** address, and **(d)** tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
7	If the applicant is an entity (including a limited liability company) treated as a partnership or S corporation for Federal income tax purposes, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member or shareholder of that entity? If "Yes," the applicant is **not** eligible to make the change.		
8	Is the applicant making a change to which audit protection does not apply (see instructions)?		X
9 a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method within the past 5 years (including the year of the requested change)?		X
b	If "Yes," attach a description of each change and the year of change for each separate trade or business and whether consent was obtained		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, include an explanation		
10a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in accounting method, or technical advice?		X
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in accounting method, or technical advice), and the specific issue(s) in the request(s)		
11	Is the applicant requesting to change its **overall** method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting Also, complete Schedule A on page 4 of the form	X	

Present method: ☐ Cash ☐ Accrual ☒ Hybrid (attach description)
Proposed method: ☐ Cash ☒ Accrual ☐ Hybrid (attach description)

12 If the applicant is **not** changing its overall method of accounting, attach a detailed and complete description for each of the following

a The item(s) being changed
b The applicant's present method for the item(s) being changed.
c The applicant's proposed method for the item(s) being changed.
d The applicant's present overall method of accounting (cash, accrual, or hybrid).

Part II Information For All Requests (continued)

		Yes	No
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each If the applicant has more than one trade or business as defined in Regulations section 1 446-1(d), describe whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See attachment		
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation	x	
15 a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		x
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application		
16	Does the applicant request a **conference of right** with the IRS National Office if the IRS proposes an adverse response?		x
17	If the applicant is changing to or from the cash method or changing its method of accounting under sections 263A, 448, 460, or 471, enter the gross receipts of the 3 tax years preceding the year of change		

1st preceding year ended mo Sept yr 2008	2nd preceding year ended mo Sept yr 2007	3rd preceding year ended mo Sept yr 2006
$ 545,884.00	$ 763,347.00	$ 845,429.00

Part III Information For Advance Consent Request

		Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.		
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc) supporting the proposed method The applicant should include a discussion of any authorities that may be contrary to its use of the proposed method.		
20	Attach a copy of all documents related to the proposed change (see instructions)		
21	Attach a statement of the applicant's reasons for the proposed change.		
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation.		
23 a	Enter the amount of **user fee** attached to this application (see instructions). ▶ $ _____		
b	If the applicant qualifies for a reduced user fee, attach the necessary information or certification required by Rev. Proc 2003-1 (or its successor) (see instructions)		

Part IV Section 481(a) Adjustment

		Yes	No
24	Do the procedures for the accounting method change being requested require the use of the cut-off method? . . . . If "Yes," do not complete lines 25, 26, and 27 below.		x
25	Enter the section 481(a) adjustment Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ $ -12,310 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant See attachment		
26	If the section 481(a) adjustment is an increase to income of less than $25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	x	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? . . . . . If "Yes," attach an explanation		x

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None" Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

	Amount
a Income accrued but not received	48,341.00
b Income received or reported before it was earned Attach a description of the income and the legal basis for the proposed method	None
c Expenses accrued but not paid	(61,100.00)
d Prepaid expenses previously deducted	449.00
e Supplies on hand previously deducted and/or not previously reported	None
f Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II	None
g Other amounts (specify) ▶ 0	None
h **Net section 481(a) adjustment** (Combine lines 1a-1g.)	(12,310.00)

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☒ No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B - Change in Reporting Advance Payments (see instructions)

1 If the applicant is requesting to defer advance payment for services under Rev. Proc. 71-21, 1971-2 C.B. 549, attach the following information:

a Sample copies of all service agreements used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the service agreement that require the taxpayer to perform services.

b If any parts or materials are provided, explain whether the obligation to provide parts or materials is incidental (of minor or secondary importance) to an agreement providing for the performance of personal services

c If the change relates to contingent service contracts, explain how the contracts relate to merchandise that is sold, leased, installed, or constructed by the applicant and whether the applicant offers to sell, lease, install, or construct without the service agreement.

d A description of the method the applicant will use to determine the amount of income earned each year on service contracts and why that method clearly reflects income earned and related expenses in each year.

e An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See section 3.11 of Rev. Proc. 71-21.

2 If the applicant is requesting a deferral of advance payments for goods under Regulations section 1 451-5, attach the following information

a Sample copies of all agreements for goods or items requiring advance payments used by the applicant that are subject to the requested change in accounting method Indicate the particular parts of the agreement that require the applicant to provide goods or items

b A statement providing that the entire advance payment is for goods or items. If not entirely for goods or items, a statement that an amount equal to 95% of the total contract price is properly allocable to the obligation to provide activities described in Regulations section 1.451-5(a)(1)(i) or (ii) (including services as an integral part of those activities)

c An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records See Regulations section 1.451-5(b)(1)

Schedule C - Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method Also, attach a copy of all **Forms 970,** Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method

1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
- a Valuing inventory (e.g., unit method or dollar-value method)
- b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, etc)
- c Pricing dollar-value pools (e g , double-extension, index, link-chain, link-chain index, IPIC method, etc).
- d Determining the current year cost of goods in the ending inventory (e g , most recent purchases, earliest acquisitions during the year, average cost of purchases during the year, etc.).

2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.

3 If the proposed change is not requested for all the LIFO inventory, specify the inventory to which the change is and is not applicable.

4 If the proposed change is not requested for all of the LIFO pools, specify the LIFO pool(s) to which the change is applicable.

5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method

6 If changing to the IPIC method, attach a completed Form 970 and a statement indicating the indexes, tables, and categories the applicant proposes to use.

Part II Change in Pooling Inventories

1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.

2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
- a A description of the types of products produced by the applicant. If possible, attach a brochure.
- b A description of the types of processes and raw materials used to produce the products in each proposed pool.
- c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, the applicant should explain the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces
- d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
- e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool
- f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool
- g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.

3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3)

4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts If the applicant is a construction contractor, include a detailed description of its construction activities

2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No

b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
If line 2b is "No," attach an explanation

c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1 460-4(b)? ☐ Yes ☐ No

d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2d is "Yes," explain what cost comparison the applicant will use to determine a contract's completion factor
If line 2d is "No," explain what method the applicant is using and the authority for its use.

3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No

b If "Yes," explain the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.

c Describe the applicant's manufacturing activities, including any required installation of manufactured goods.

4 To determine a contract's completion factor using the percentage-of-completion method:

a Will the applicant use the cost-to-cost method in Regulations section 1 460-4(b)? ☐ Yes ☐ No

b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1 460-5(c))? ☐ Yes ☐ No

5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on page 7 and 8.)

1 Attach a description of the inventory goods being changed.

2 Attach a description of the inventory goods (if any) NOT being changed.

3 If the applicant is subject to section 263A, is its present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No

4 a Check the appropriate boxes below.

	Inventory Being Changed		Inventory Not Being Changed
	Present Method	Proposed Method	Present Method
Identification methods			
Specific identification	☐	☐	☐
FIFO	☐	☐	☐
LIFO	☐	☐	☐
Other (attach explanation)	☐	☐	☐
Valuation methods:			
Cost	☐	☐	☐
Cost or market, whichever is lower	☐	☐	☐
Retail cost	☐	☐	☐
Retail, lower of cost or market	☐	☐	☐
Other (attach explanation)	☐	☐	☐

b Enter the value at the end of the tax year preceding the year of change

5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).

a Copies of Form(s) 970 filed to adopt or expand the use of the method

b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1 472-6(a) or (b), or whether the applicant is proposing a different method

c **Only for applicants requesting an automatic change.** Attach the statement required by section 10 01(4) of the Appendix of Rev Proc. 2002-9 (or its successor).

Part III **Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions))

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1 The method of allocating direct and indirect costs (i e , specific identification, burden rate, standard cost, or other reasonable allocation method)

2 The method of allocating mixed service costs (i e , direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)

3 The method of capitalizing additional section 263A costs (i.e , simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B - Direct and Indirect Costs Required To Be Allocated (Check the appropriate boxes in Section B showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.)

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (see instructions) (continued)

Schedule C - Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included on line 26 above		
3	Bidding expenses not included on line 22 above		
4	General and administrative costs not included in Section B above		
5	Income taxes		
6	Cost of strikes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included on line 11 above		
11	Other costs (Attach a list of these costs.)		

Schedule E - Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested

Note: *See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).*

1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g , section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section ▶

3 Has a depreciation or amortization election been made for the property (e.g., the election under section 168(f)(1))? ☐ Yes ☐ No
If "Yes," state the election made ▶

4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.

b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No

c Is the property public utility property? ☐ Yes ☐ No

5 To the extent not already provided in the applicant's description of its present method, explain how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).

6 If the property is not currently treated as depreciable or amortizable property, provide the facts supporting the proposed change to depreciate or amortize the property

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information under both the present (if applicable) and proposed methods:

a The Code section under which the property is or will be depreciated or amortized (e.g , section 168(g))

b The applicable asset class from Rev. Proc. 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev Proc 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.

c The facts to support the asset class for the proposed method.

d The depreciation or amortization method of the property, including the applicable Code section (e g , 200% declining balance method under section 168(b)(1))

e The useful life, recovery period, or amortization period of the property

f The applicable convention of the property

Employers Health Coalition of Ohio, Inc.
EIN# 34-1403820
Attachment to Form 3115

Form 3115, Page 2, Part II, Line 11 – Description of Present Hybrid Method: Modified cash

Form 3115, Page 3, Part II, line 13 – Description of Applicant's Trade or Business:
Employers Health Coalition of Ohio is a nonprofit organization whose mission is to create an environment for long-term continuous improvement in the cost-effective delivery of high quality healthcare services for the community. Their business activity code is 524290.

Form 3115, Page 3, Part IV Line 25 – Section 481(a) Adjustment Computation/Methodology:
Employers Health Coalition's Section 481(a) adjustment was computed by converting the organization's September 30, 2008 balances from modified cash basis to accrual basis. The adjustment was calculated as follows:

Income accrued	
Unearned revenue	48,191
Miscellaneous revenue	150
Total	48,341
Expenses accrued:	
Accounts payable	(60,322)
Accrued payroll taxes	(65)
Accrued wages	(713)
Total	(61,100)
Prepaid expenses:	449
Total Section 481(a) adjustment	(12,310)

Form 3115, Page 4, Part I, Line 1a – Income Accrued But Not Received:

Description	Amount
Miscellaneous revenue	150
Unearned revenue recognized	48,191
	48,341

Form 3115, Page 4, Part I, Line 1c – Expenses Accrued But Not Paid:

Description	Amount
Accounts payable recognized	(60,322)
Payroll taxes payable	(65)
Accrued wages	(713)
	(61,100)

Employers Health Coalition of Ohio, Inc.
EIN# 34-1403820
Attachment to Form 3115

Form 3115, Page 4, Part 1, Line 1d – Prepaid Expenses Previously Deducted:

Description	Amount
Prepaid expenses	449

Form 3115, Page 4, Part 1, Line 3 – Method Used to Prepare Balance Sheet: Hybrid – modified cash

Form 3115, Page 4, Part 1, Line 3 – Explanation of Differences: The differences are items that were either not recorded as income because payment had not been received, items recorded as expenses that related to a future period, or liabilities that were not recorded because they had not been paid.

EMPLOYERS HEALTH COALITION OF OHIO, INC.
STATEMENT OF FINANCIAL POSITION
CONVERSION FROM MODIFIED CASH TO ACCRUAL BASIS

	Modified Cash 9/30/2008	Accrual 9/30/2008	Difference
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	$ 790,935	790,935	-
Accounts receivable	1,000	1.150	150
Prepaid income tax	-	-	-
Prepaid expenses	-	449	449
Total current assets	791,935	792,534	599
INVESTMENTS	214,841	214.841	0
FIXED ASSETS			
Equipment	-	-	-
Furniture and fixtures	63,462	63,462	-
Land	-	-	-
Building	-	-	-
Building improvements	86	86	-
Leasehold improvements	-	-	-
	63,548	63.548	-
Less accumulated depreciation	58,270	58,270	-
Net fixed assets	5,278	5,278	-
OTHER ASSETS			
Security deposit	-	-	-
Investment in subsidiary	100	100	-
Loan fees, net of amortization	-		-
Due from EHPCO	172,389	172,389	-
Total other assets	172,489	172,489	-
			-
TOTAL ASSETS	$ 1,184,543	$ 1,185,142	599
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Rebates due members	$ -	-	-
Accounts payable	-	60,204	60,204
Accrued wages	-	896	896
Current portion of long-term debt	-	-	-
Total current liabilities	-	61,100	61,100
OTHER LIABILITIES			
Deferred tax liability	-	-	-
Security deposit	-	-	-
Unearned program revenue	64,766	16,575	(48,191)
Due to Coalition	-	-	-
Note payable, long-term portion	-	-	-
Total other liabilities	64,766	16,575	(48,191)
NET ASSETS			
Capital stock - EHPCO, no par value, 850 shares authorized, 100 shares issued and outstanding	-	-	-
Unrestricted net assets	884,848	872,538	(12,310)
Temporarily restricted net assets	234,929	234,929	-
Retained earnings	-	-	-
Total net assets	1,119,777	1,107,467	(12,310)
TOTAL LIABILITIES AND NET ASSETS	$ 1.184,543	$ 1,185,142	599

EMPLOYERS HEALTH COALITION OF OHIO, INC.
STATEMENT OF ACTIVITIES
CONVERSION FROM MODIFIED CASH TO ACCRUAL BASIS

	Modified Cash 9/30/2008		Accrual 9/30/2008		Difference
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	
RECEIPTS					
Dues	$ 191,990	$ -	191,990	-	-
Participation fees	-	-	-	-	-
Data analyst support	-	-	-	-	-
Prescription drug program, access fees	-	-	-	-	-
Prescription drug program:					
Received from providers	-	-	-	-	-
Paid or payable to members	-	-	-	-	-
	-	-	-	-	-
Performance guarantee:					
Received from providers	-	-	-	-	-
Paid or payable to members	-	-	-	-	-
	-	-	-	-	-
Conference income	129,652	-	129,802	-	150
Rental income	-	-		-	-
Meeting income	18,442	-	10,073	-	(8,369)
Interest and investment income	16,353	17,894	16,353	17,894	-
Other	30,188	-	30,180	-	(8)
Net assets released from restriction	75,485	(75,485)	75,485	(75,485)	-
Dividend from EHPCO	75,000	-	75,000	-	-
Total receipts	537,110	(57,591)	528,883	(57,591)	(8,227)
DISBURSEMENTS					
Wages	84,465	-	85,178	-	713
401(k) plan	9,252	-	9,435	-	183
Payroll taxes	7,138	-	7,203	-	65
Employee benefits	4,757	-	4,308	-	(449)
Utilities	852	-	852	-	-
Postage and delivery	18,121	-	18,121	-	-
Insurance	5,100	-	5,100	-	-
Telephone	2,142	-	2,142	-	-
Printing	29,502	-	33,008	-	3,506
Dues and subscriptions	1,335	-	1,335	-	-
Depreciation	5,752	-	5,752	-	-
Travel	2,375	-	2,376	-	1
Office supplies	857	-	864	-	7
Audit	5,044	-	5,044	-	-
Education	354	-	354	-	-
Meeting expense	96,130	-	96,130	-	-
Program expenses	63,672	-	63,672	-	-
Promotion/publicity	-	-	-	-	-
Computer	4,305	-	4,362	-	57

EMPLOYERS HEALTH COALITION OF OHIO, INC.
STATEMENT OF ACTIVITIES
CONVERSION FROM MODIFIED CASH TO ACCRUAL BASIS

	Modified Cash 9/30/2008		Accrual 9/30/2008		Difference
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	
Miscellaneous	22,153	-	22,153	-	-
Newsletter expense	8,000	-	8,000	-	-
Investment account fees	3,575	-	3,575	-	-
Total disbursements	374,881	-	378,964	-	4,083
EXCESS OF RECEIPTS OVER DISBURSEMENTS BEFORE OTHER INCOME (EXPENSE), INTEREST EXPENSE AND TAXES	162,229	(57,591)	149,919	(57,591)	(12,310)
OTHER INCOME (EXPENSE)					
Realized loss on sale of investments	(10,608)	-	(10,608)	-	-
Unrealized loss on investments	(61,302)	-	(61,302)	-	-
Total other income (expense)	(71,910)	-	(71,910)	-	-
EXCESS OF RECEIPTS OVER DISBURSEMENTS	90,319	(57,591)	78,009	(57,591)	(12,310)
NET ASSETS/RETAINED EARNINGS, BEGINNING	794,529	292,520	794,529	292,520	-
NET ASSETS/RETAINED EARNINGS, ENDING	$ 884,848	$ 234,929	$ 872,538	$ 234,929	(12,310)