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Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2008Department of the Treasury
Internal Revenue Service**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 org- anizations 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** 10/01 , **2008, and ending** 9/30 , **2009****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C**
HANDICAP AWARENESS & SUPPORT LEAGUE
305 NE E ST
GRANTS PASS, OR 97526-2163**D Employer identification number**

94-3036846

E Telephone number

(541) 479-4275

**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**

▶ \$ 460,373.

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

1 Contributions, gifts, grants, and similar amounts received	1	383,682.
2 Program service revenue including government fees and contracts	2	76,535.
3 Membership dues and assessments	3	
4 Investment income	4	156.
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 ☐		
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	460,373.
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	321,727.
13 Professional fees and other payments to independent contractors	13	5,250.
14 Occupancy, rent, utilities, and maintenance	14	44,929.
15 Printing, publications, postage, and shipping	15	2,403.
16 Other expenses (describe ▶ See Statement 1)	16	153,170.
17 Total expenses (add lines 10 through 16)	17	527,479.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-67,106.
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	92,418.
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	25,312.

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	63,946.	2,556.
23 Land and buildings		
24 Other assets (describe ▶ See Statement 2)	42,198.	62,000.
25 Total assets	106,144.	64,556.
26 Total liabilities (describe ▶ See Statement 3)	13,726.	39,244.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	92,418.	25,312.

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

Form 990-EZ (2008)

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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		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved N/A		
39 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on line 9 N/A		
b Gross receipts, included on line 9, for public use of club facilities N/A		
40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 0. , section 4912 0. , section 4955 0.		
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
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Enter amount of tax on line 40c reimbursed by the organization 0.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed OR		

42a The books are in care of RANDY SAMUELSON Telephone no. (541) 479-4275
 Located at 305 NE E STREET GRANTS PASS OR ZIP + 4 97526

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If 'Yes,' enter the name of the foreign country: _____

	Yes	No
42b		X
42c		X

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

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
 If 'Yes,' enter the name of the foreign country: _____

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

N/A
N/A

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

	Yes	No
44		X
45		X

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 4

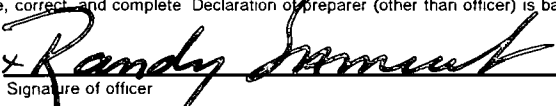
	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the 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
49b 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 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		

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.			
	 Signature of officer		5-24-10 Date	
	RANDY SAMUELSON Type or print name and title		Executive Director	

Paid Preparer's Use Only	Preparer's signature	RICHARD W. BREWSTER, CPA	Date	5/1/10	Check if self employed	☐	Preparer's Identifying Number (See instructions)	N/A
	Firm's name (or yours if self employed), address, and ZIP + 4	Richard W. Brewster, CPA, PC 670 Superior Ct. #106 Medford, OR 97504			EIN	N/A		
					Phone no	(541) 773-1885		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA

Form 990-EZ (2008)

SCHEDULE A
(Form 990 or 990-EZ)

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.

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

HANDICAP AWARENESS & SUPPORT LEAGUE

94-3036846

Part I	Reason for Public Charity Status (All organizations must complete this part.) (see instructions)
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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 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?

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

h Provide the following information about the organizations the organization supports

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2008

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 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 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						
4 Total. Add lines 1-3						
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)						
6 Public support. Subtract line 5 from line 4						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33-1/3 support test — 2008. 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. ▶ ☐		
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. ▶ ☐		

BAA

Schedule A (Form 990 or 990-EZ) 2008

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
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")	231,611.	316,425.	241,722.	383,504.	358,248.	1,531,510.
2 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	38,765.	30,513.	28,509.	40,786.	76,076.	214,649.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1-5	270,376.	346,938.	270,231.	424,290.	434,324.	1,746,159.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
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	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						1,746,159.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	270,376.	346,938.	270,231.	424,290.	434,324.	1,746,159.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	203.	730.	2,379.	763.	156.	4,231.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	203.	730.	2,379.	763.	156.	4,231.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (add lines 9, 10c, 11, and 12)						1,750,390.

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	99.8 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.7 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.2 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.3 %

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. ☐

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)

[illegible]

Client HASL3288

HANDICAP AWARENESS & SUPPORT LEAGUE

94-3036846

5/10/10

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Statement 1**Form 990-EZ, Part I, Line 16****Other Expenses**

Advertising and Promotion	\$	2,044.
BANK SERVICE CHARGES		-80.
BUILDING MAINT		7,337.
Conferences, Conventions, and Meetings		950.
Depreciation		5,579.
DUES AND PUBLICATIONS		4,608.
EQUIPMENT RENT & MAINT		16,981.
Information Technology		4,365.
Insurance		16,087.
MISCELLANEOUS		5,447.
Office Expenses		5,231.
PENALTIES - TAX		1,287.
PROJECT EXPENSES		36,940.
SECURITY		472.
TRANSPORT EXPENSES		34,002.
Travel		11,920.
Total	\$	<u>153,170.</u>

Statement 2**Form 990-EZ, Part II, Line 24****Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 3,306.	\$ 0.
Automobiles	12,850.	9,423.
Machinery and Equipment	9,006.	6,335.
Pledges and Grants Receivable	9,496.	38,695.
Prepaid Expenses and Deferred Charges	7,540.	7,547.
Total	\$ <u>42,198.</u>	\$ <u>62,000.</u>

Statement 3**Form 990-EZ, Part II, Line 26****Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
ACCOUNTS PAYABLE	\$ 4,184.	\$ 14,658.
ACCRUED VACATION	0.	4,701.
BANK OVERDRAFT	5,326.	7,519.
CREDIT CARDS	4,216.	2,474.
DEFERRED REVENUE	0.	2,700.
PAYROLL TAXES	0.	7,192.
Total	\$ <u>13,726.</u>	\$ <u>39,244.</u>

2008

Federal Statements

Page 2

Client HASL3288

HANDICAP AWARENESS & SUPPORT LEAGUE

94-3036846

5/10/10

04.27PM

Statement 4

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

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) 94-3036846	
Principal business activity code number (see instructions)		Tax year of change begins (MM/DD/YYYY) 10/01/2008	
Tax year of change ends (MM/DD/YYYY) 9/30/2009		Name of contact person (see instructions) RANDY SAMUELSON	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Contact person's telephone number (541) 479-4275	

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 (Section 957) ☐ 10/50 corporation (Section 904(d)(2)(E)) ☐ Qualified personal service corporation (Section 448(d)(2)) ☒ 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) THE BASIS FROM CASH TO ACCRUAL
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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 ▶			
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)?			X

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)

Signature and date	Signature of individual preparing the application and date
Name and title (print or type)	Name of individual preparing the application (print or type)
	RICHARD W. BREWSTER, CPA
	Richard W. Brewster, CPA, PC
	670 Superior Ct. #106
	Medford, OR 97504
	Name of firm preparing the application

Part II Information For All Requests (continued)

	Yes	No
4c 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)?		X
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.		X
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		X
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?		X
5a 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.		
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.		X
8 Is the applicant making a change to which audit protection does not apply (see instructions)?		X
9a 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. Present method: ☒ Cash ☐ Accrual ☐ Hybrid (attach description) Proposed method: ☐ Cash ☒ Accrual ☐ Hybrid (attach description)	X	
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)

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 1

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.

15a 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)?

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?

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 09 yr 2008	2nd preceding year ended mo 09 yr 2007	3rd preceding year ended mo 09 yr 2006
\$ 425,053.	\$ 272,610.	\$ 347,668.

Part III Information For Advance Consent Request

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

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.

25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ 11,942. 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.

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?

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.

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.

See Attachment 2

- a Income accrued but not received
- b Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method
- c Expenses accrued but not paid
- d Prepaid expenses previously deducted
- e Supplies on hand previously deducted and/or not previously reported
- f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II
- g Other amounts (specify) _____
- h Net section 481(a) adjustment (Combine lines 1a – 1g.)

Amount	
\$	12,801.
	None
	-8,399.
	7,540.
	None
	None
	None
\$	11,942.

- 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 CB 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).

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Form 3115 (Rev 12-2003)

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.
- 2a 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.
- 3a 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 pages 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
- 4a 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 the 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.)		

BAA

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Part III Method of Cost Allocation (see instructions) (continued)**Section 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 ▶ _____
- 4a 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 CB 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.

Form 3115 (Rev 12-2003)

2008

Form 3115 Attachments

Page 1

Client HASL3288

HANDICAP AWARENESS & SUPPORT LEAGUE

94-3036846

5/10/10

04.27PM

Attachment 1
Form 3115, Part II, Line 13
Description of Trade or Business

COORDINATE AND/OR PROVIDE SERVICES AND INFORMATION TO PEOPLE WITH DISABILITIES AND SENIOR CITIZENS.

Attachment 2
Form 3115, Schedule A, Part I
Breakdown of Lines 1a - 1g

Line 1a

ACCOUNTS RECEIVABLE
GRANTS RECEIVABLE

	\$	3,305.
		9,496.
Total	\$	<u>12,801.</u>

Line 1c

ACCOUNTS PAYABLE
VACATION

	\$	-4,183.
		-4,216.
Total	\$	<u>-8,399.</u>

Line 1d

PREPAID INSURANCE
BUILDING SECURITY DEPOSIT

	\$	3,540.
		4,000.
Total	\$	<u>7,540.</u>

5/10/10

04.27PM

Federal Informational Diagnostics**Form 3115**

- ☐ Form 3115 #1: A separate copy must be filed with the Internal Revenue Service in Washington, DC. Refer to the Form 3115 instructions for more information.
- ☐ Form 3115 #1: Attach the items listed for Schedule A, line 3 for a change in the overall method of accounting.

General

- ☐ The computer date of 5/10/2010 will be transmitted as organization's e-file PIN authorization signature date when the tax return is electronically filed.

HANDICAP AWARENESS SUPPORT LEAGUE
Change in Accounting Method - Restate 9/30/08
FYE 9/30/08

BALANCE SHEET

	<u>9/30/08 Tax Cash Basis</u>		<u>Accrual Adjustments</u>		<u>9/30/08 Tax Accrual Basis</u>	
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>
Checking	40,049 69				40,049 69	
Money Market Account	23,554 87				23,554 87	
Petty Cash	200 00				200 00	
Tax Account from 10/01	141 75				141 75	
Accounts Receivable			1	3,306 00		3,306 00
Building Security Deposit			2	4,000 00		4,000 00
Grants Receivables			3	9,496 04		9,496 04
Prepaid Insurance			4	3,539 83		3,539 83
Prepaid rent						
Accumulated Depreciation		114,013.00				114,013 00
Equipment	45,591 64				45,591.64	
Transportation Assets	90,277 00				90,277 00	
TOTAL ASSETS	<u>85,801 95</u>				<u>106,143 82</u>	
Accounts Payable				4,183 23		4,183 23
Bank Overdraft		5,326.31				5,326 31
Umpqua Credit Card						
Payroll Liabilities						
Accrued Vacation				4,215 75		4,215 75
Deferred Grant Revenue						
Retained Earnings		115,228 48				115,228 48
Net income (loss)		(34,752 84)				(22,809 95)
TOTAL LIABILITIES & EQUITY		<u>85,801 95</u>				<u>106,143 82</u>

PROFIT & LOSS

	9/30/08 Tax Cash Basis		9/30/08 Tax Accrual Basis	
	Debit	Credit	Debit	Credit
INCOME				
Fund-raising:2007		8,089.50		8,089.50
Fund-raising:Christmas Dinner				-
Fund-raising:Gala 2006				-
Contracts:Benefit Planning	72,477.09		7,481.04	79,958.13
OTM				-
Grant-other:STEPS	22,390.50		2,015.00	24,405.50
Grant-other:UCAN				-
Grant-other:WPD				-
				-
HASL:Commission for the Blind	4,768.45		220.00	4,988.45
HASL:NIPi				-
HASL:OHSU	3,200.00			3,200.00
Outreach	100.00			100.00
OVRs	30,022.50		1,235.00	31,257.50
OVRs - WRAW	1,125.00			1,125.00
Reimbursement	369.07			369.07
RSA	107,653.00			107,653.00
SILC	92,221.00		126.00	92,347.00
SILC:Dept of OR Human Resources				-
Donation	835.00			835.00
Donation:Equipment	915.00			915.00
Grant-other:Four Way Foundation				-
HASL	4,019.25			4,019.25
HASL:Fairview Grant				-
HASL:Holiday dinner				-
HASL:Independence Fair				-
HASL:United Way	60.00			60.00
HASL:Youth in Transition				-
rebate				-
Transportation Income	480.50			480.50
Transportation Income:Care Source				-
Transportation Income:Non-Med Transport Reimb	215.53			215.53
Transportation Income:Reimbursement	175.00			175.00
Transportation Income:Fee				-
Uncategorized Income				-
Transportation Income:Donation	20,749.38			20,749.38
Transportation Income:Josephine County	34,388.00		1,550.00	35,938.00
Transportation Income:RVTD	20,036.75			20,036.75
Interest Income	762.72			762.72
EXPENSES				
Payroll Expenses	264,057.93	6	4,215.75	268,273.68
Payroll Expenses:Federal payroll tax	20,143.25			20,143.25
Payroll Expenses:State payroll tax	4,769.71			4,769.71
taxes	109.00			109.00
Professional Fees:Attorney				-
Professional Fees	7,750.00			7,750.00
Advertising	1,969.79	5	175.00	2,144.79
Cil Suite				-
Office Expense:Other	28.48			28.48
Office Expense:Computer:ink cartridges				-
Office Expense:Computer:program software	2,630.95			2,630.95
Office Expense:holiday/seasonal expenses	88.74			88.74
Office Expense:membership				-
Office Expense:office equipment	472.99			472.99
Office Expense:Office Supply	7,738.88	5	1,347.76	9,086.64
Office Expense:Office Supply/water	1,055.27			1,055.27
Office Expense:reimburse	240.02			240.02
Office Expense:Staff appreciation	850.00			850.00
Office Expense:Staff training/in-service	200.00			200.00
Utilities:Cell phone		5	165.33	165.33
Utilities:Cell phone - WIN	1,240.95	5	120.00	1,360.95
Utilities:Telephone	3,993.52			3,993.52
Rent	38,596.07			38,596.07
Rent:HASL				-

Rent:Security deposit				4,000.00	2	(4,000.00)
Utilities:Electricity	4,034.09	5	468.99			4,503.08
Utilities:Garbage	561.09	5	35.95			597.04
Utilities:Gas /heat	2,755.34	5	44.59			2,799.93
Utilities:Water, sewer	1,604.64					1,604.64
Mileage/Meals	588.21					588.21
Mileage/Meals:Car rental						-
Mileage/Meals:Lodging	659.51					659.51
Mileage/Meals:Meals						-
Mileage/Meals:Mileage reimbursement	7,076.15					7,076.15
Mileage/Meals:Volunteer mileage						-
FEE:Training						-
Trainings	330.87					330.87
Depreciation	6,455.00					6,455.00
Insurance:Crime policy	193.44					193.44
Insurance:D&O Ins	1,311.53					1,311.53
Insurance:Liab. Ins	11,778.66			3,539.83	4	8,238.83
Insurance:Surety Bo						-
Insurance:WrkComp	2,697.36					2,697.36
Postage						-
Postage:Bulk Mail	465.00					465.00
Postage:meter	2,141.98					2,141.98
Balance Adjustment	175.34					175.34
Bank Adjustment				175.00	1	(175.00)
FEE:Service charge						-
Reconciliation Discrepancies						-
Bldg Maint	3,148.36					3,148.36
Bldg Maint:outside maintenance	356.48					356.48
Office Expense:building maintenance						-
Dues & Publications	5,851.85					5,851.85
Contract Expenses:Copier lease	1,233.14	5	99.00			1,332.14
Contract Expenses:Computer Lease						-
Office Expense:Computer:maintenance/repair						-
Office Expense:Copier Maint/Repair	2,214.51	5	104.97			2,319.48
Gala	4,282.89					4,282.89
Education:Community						-
Education:Library	85.00					85.00
Dept of Consumer & Bus. Svcs	61.77					61.77
FEE	199.00					199.00
FEE:ISF	231.00					231.00
Holiday dinner						-
Independence Day Fair - 2006						-
MiCil	1,048.35					1,048.35
Misc Expense	66.22					66.22
Payroll Account						-
Reimburse	40.00					40.00
Web page	308.95	5	25.00			333.95
FEE:Tax penalty						-
Contract Expenses:Other	369.46					369.46
Contract Expenses:ADA services	3,900.00					3,900.00
Contract Expenses:BP Contracts	51.75					51.75
Contract Expenses:Elevator Phone						-
Contract Expenses:Storage unit	840.00	5	70.00			910.00
STEPS Admin	100.00					100.00
WIN Admin	250.00					250.00
Grants:OHSU						-
Grants:OTM						-
Grants:WPD						-
HASL expense	2,278.74					2,278.74
HASL expense:Emergency Preparedness						-
HASL expense:Healthy life Styles						-
HASL expense:Options for Success						-
HASL expense:STEPS	1,100.75					1,100.75
Outrch-Ntwk						-
SOWSR						-
SOWSR:Equipment						-
Bldg Maint:Alarm system	1,296.00	5	48.00			1,344.00
Transport:Administrative	2,400.00					2,400.00
Transport:Cell Phone	737.14					737.14
Transport:Equipment	232.01					232.01
Transport:Fuel	21,919.73	5	1,151.14			23,070.87
Transport:License	109.00					109.00

Transport:Maint	3,678.19				3,678.19
Transport:Match Monies SDSD					-
Transport:reimbursement	65.60				65.60
Transport:Repair	1,438.98	5	327.50		1,766.48
Transport:Tires	829.45				829.45
Transport:Towing	318.00				318.00
					-
TOTAL INCOME & EXPENSES	<u>459,806.08</u>	<u>425,053.24</u>	<u>28,740.85</u>	<u>28,740.85</u>	<u>460,490.23</u>
		(34,752.84)		-	(22,809.95)

Change in Accounting Method

Generally, you can choose any permitted accounting method when you file your first tax return. You do not need to obtain IRS approval to choose the initial accounting method. You must, however, use the method consistently from year to year and it must clearly reflect your income. See *Accounting Methods*, earlier.

Once you have set up your accounting method and filed your first return, generally, you must receive approval from the IRS before you change the method. In general, you must file a current Form 3115 to request a change in either an overall accounting method or the accounting treatment of any item.

A change in your accounting method includes a change not only in your overall system of accounting but also in the treatment of any material item. A material item is one that affects the proper time for inclusion of income or allowance of a deduction. Although an accounting method can exist without treating an item consistently, an accounting method is not established for that item, in most cases, unless the item is treated consistently.

Approval required. The following are examples of changes in accounting method that require IRS approval:

- A change from the cash method to an accrual method or vice versa
- A change in the method or basis used to value inventory
- A change in the depreciation or amortization method (except for certain permitted changes to the straight-line method)

Approval not required. The following are examples of types of changes that are not changes in accounting methods and do not require IRS approval:

- Correction of a math or posting error
- Correction of an error in figuring tax liability (such as an error in figuring a credit)
- An adjustment of any item of income or deduction that does not involve the proper time for including it in income or deducting it
- Certain adjustments in the useful life of a depreciable or amortizable asset

For additional information, see the Instructions for Form 3115.