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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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 **Dec. 1**, 2008, and ending **Nov. 30**, 20 **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
Instruc-
tions.**C** Name of organization**West Virginia Library Association**

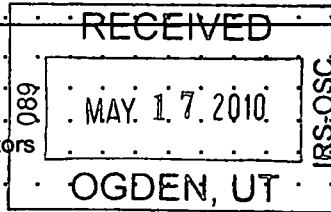
Number and street (or P O box, if mail is not delivered to street address) Room/suite

PO Box 6105

City or town, state or country, and ZIP + 4

Morgantown, WV 26506-6105**D** Employer identification number**55 : 6062061****E** Telephone number**(304) 293-9755****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: ▶ **www.wvla.org****H** Check ☒ if the organization is **not**
required to attach Schedule B (Form 990,
990-EZ, or 990-PF).**J** Organization type (check only one)— ☒ 501(c) (6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$**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	8760
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	17685
	4	Investment income	4	1432
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ 2875 of contributions reported on line 1)	6a	56953
	6b	Less: direct expenses other than fundraising expenses	6b	39848
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	17105	
7a	Gross sales of inventory, less returns and allowances	7a	4216	
7b	Less: cost of goods sold	7b	2992	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	1224	
8	Other revenue (describe ▶ newsletter subscriptions)	8	270	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	46476	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	1300
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	7332
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	5240
	16	Other expenses (describe ▶ travel, postage, printing, bank fees, contributions, PO box)	16	13031
	17	Total expenses. Add lines 10 through 16	17	26903
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19573
	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	70405
	20	Other changes in net assets or fund balances (attach explanation)	20	8374
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	81604

**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	70405	81604
23 Land and buildings		
24 Other assets (describe ▶)		
25 Total assets	70405	81604
26 Total liabilities (describe ▶)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	70405	81604

18

Expenses

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

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

28 (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28a
29 (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29a
30 (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30a
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a) ▶	32

[illegible]

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	✓
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	✓
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	✓
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a -0-		
b Did the organization file Form 1120-POL for this year?	37b	✓
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	✓
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	
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	
41 List the states with which a copy of this return is filed. ▶		
42a The books are in care of ▶ <u>Beth Royall, Treasurer</u> Telephone no. ▶ <u>(304) 293-9755</u>		
Located at ▶ <u>PO Box 6105, Evansdale Library, Morgantown, WV</u> ZIP + 4 ▶ <u>26506-6105</u>		
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)?	42b	✓
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 .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
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	✓

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 | 46 | |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | |
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000 ►				

- 51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors 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.			
	Signature of officer <u>Beth Royall</u>	Date <u>May 11, 2010</u>		
	Type or print name and title <u>Beth Royall treasurer</u>			
Paid Preparer's Use Only	Preparer's signature <u> </u>	Date <u> </u>	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instructions) <u> </u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u> </u>			EIN <u> </u>
	Phone no <u> </u>			<u> </u>
May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No				

Line 20. Other Changes in Net Assets or Fund Balances

\$8,374. increase to total fund balances; adjustment to prior year activities. I don't know where the difference occurred, specifically, but believe it is related to the very late filings for 2004, 2005, and 2006, and the difficulty in retrieving records from the previous treasurer.



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Form 8868 Application for Extension
of Time to File an Exempt
Organization Return
mailed 4/13/10