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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

OMB No 1545-0047

2009

Open to Public
Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning

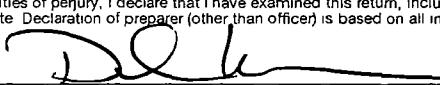
and ending

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NATIONAL ASSOCIATION OF COUNTIES Doing Business As Number and street (or P O box if mail is not delivered to street address) 25 MASSACHUSETTS AVENUE, N.W. Room/suite 500 City or town, state or country, and ZIP + 4 WASHINGTON, DC 20001		D Employer identification number 53-0190321			
			E Telephone number (202) 942-4206			
			G Gross receipts \$ 23,246,213.			
			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
			H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No			
			If "No," attach a list (see instructions)			
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(4) <input type="checkbox"/> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: WWW.NACO.ORG		K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation 1946	M State of legal domicile DE

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	
	5 Total number of employees (Part V, line 2a)	
	6 Total number of volunteers (estimate if necessary)	
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	
7b Net unrelated business taxable income from Form 990-T, line 34	3 127	
8 Contributions and grants (Part VIII, line 1h)	4 127	
9 Program service revenue (Part VIII, line 2g)	5 97	
10 Investment income (Part VIII, column (A), lines 1a and 7a)	6 1433	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7a 0.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7b 0.	
Revenue	Prior Year Current Year	
	8,094,145.	8,058,322.
	<565,780.>	247,406.
	9,092,401.	8,963,060.
	16,620,766.	17,268,788.
	1,549,576.	1,506,100.
	5,694,787.	6,003,606.
	9,117,129.	9,374,715.
	16,361,492.	16,884,421.
	259,274.	384,367.
Expenses	Beginning of Current Year End of Year	
	28,042,648.	32,578,273.
	7,791,233.	8,767,653.
	20,251,415.	23,810,620.
Net Assets or Fund Balances		
	20 Total assets (Part X, line 16)	
	21 Total liabilities (Part X, line 26)	
	22 Net assets or fund balances. Subtract line 21 from line 20	

Part II Signature Block

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 DAVID KEEN, CHIEF FINANCIAL OFFICER Type or print name and title		
	Date 8-9-10		
Paid Preparer's Use Only	Preparer's signature	Date 8/2/10	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 TATE AND TRYON 805 15TH STREET, NW SUITE 900 WASHINGTON, DC 20005		Preparer's identifying number (see instructions)
			EIN ►
		Phone no ► (202) 293-2200	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

TO STIMULATE AND CONTRIBUTE TO THE IMPROVEMENT OF COUNTY GOVERNMENT
THROUGHOUT THE UNITED STATES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 3,800,000. including grants of \$) (Revenue \$ 8,886,566.)
THE NATIONAL ASSOCIATION OF COUNTIES (NACO), IN PARTNERSHIP WITH STATE ASSOCIATIONS OF COUNTIES, ENDORSES A SECTION 457 DEFERRED COMPENSATION PROGRAM ADMINISTERED BY NATIONWIDE RETIREMENT SOLUTIONS (NRS). THE DEFERRED COMPENSATION PROGRAM OFFERS COUNTY EMPLOYEES A WAY TO AUGMENT RETIREMENT SAVINGS WHILE POSTPONING THE PAYMENT OF FEDERAL, AND IN MANY CASES, STATE INCOME TAXES. MORE THAN 360,000 COUNTY EMPLOYEES FROM OVER 1,700 COUNTIES CURRENTLY PARTICIPATE IN THE PROGRAM, WITH ACCUMULATED ASSETS OF MORE THAN \$9.0 BILLION.

4b (Code) (Expenses \$ 2,353,902. including grants of \$ 10,000.) (Revenue \$ 269,502.)
LEGISLATIVE - THESE ACTIVITIES INCLUDE POLICY DEVELOPMENT AND ADVOCACY PROGRAMS ON BEHALF OF COUNTY GOVERNMENT. NACO PRESENTS THE COUNTY GOVERNMENT VIEW ON ALL LEGISLATION AND PROPOSED REGULATIONS TO CONGRESS AND THE ADMINISTRATION.

4c (Code) (Expenses \$ 1,928,404. including grants of \$) (Revenue \$ 2,668,320.)
CONFERENCES AND MEETINGS - NACO CONDUCTS THREE MAJOR CONFERENCES EACH YEAR: LEGISLATIVE, WESTERN INTERSTATE REGIONS, AND ANNUAL CONFERENCE AND EXPOSITION. THESE CONFERENCES AND MEETINGS PROVIDE EDUCATIONAL SEMINARS, AND TECHNICAL WORKSHOPS, AS WELL AS NETWORKING OPPORTUNITIES TO HELP IMPROVE THE EFFECTIVENESS AND EFFICIENCY OF THEIR COUNTY'S OPERATIONS AND PROGRAMS.

4d Other program services (Describe in Schedule O)

(Expenses \$ 2,546,044. including grants of \$ 1,486,100.) (Revenue \$ 5,119,894.)

4e Total program service expenses ► \$ 10,628,350.

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?
If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

- Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI
- Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII
- Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII
- Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX
- Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
- Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X

12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII

12A Was the organization included in consolidated, independent audited financial statements for the tax year?
If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1	X	
2	X	
3	X	
4	N/A	
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11	X	
12		X
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20	X	

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28a	X
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations?	32	X
	If "Yes," complete Schedule N, Part I	33	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	34	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	35	X
34	Was the organization related to any tax-exempt or taxable entity?	36	N/A
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	37	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	38	X
	If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?		
	If "Yes," complete Schedule R, Part V, line 2		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?		
	Note. All Form 990 filers are required to complete Schedule O		

Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a	35
1b		1b	0
1c		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	97
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	
b	If any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	N/A	
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	N/A	
9	Sponsoring organizations maintaining donor advised funds.	N/A	
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter	N/A	
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter	N/A	
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body 1a 127
 b Enter the number of voting members that are independent 1b 127

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2 X

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 3 X

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? 4 X

5 Did the organization become aware during the year of a material diversion of the organization's assets? 5 X

6 Does the organization have members or stockholders? 6 X

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? 7a X
 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? 7b X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following. 8a X
 a The governing body? 8b X
 b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9 X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

10a Does the organization have local chapters, branches, or affiliates? 10a X
 b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? 10b

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? 11 X

11A Describe in Schedule O the process, if any, used by the organization to review this Form 990 11A

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 12a X
 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b X
 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done 12c X

13 Does the organization have a written whistleblower policy? 13 X

14 Does the organization have a written document retention and destruction policy? 14 X

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a X
 a The organization's CEO, Executive Director, or top management official 15b X
 b Other officers or key employees of the organization
 If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) 16a X

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b X
 b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply 18
 Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. 19

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► 20
DAVID KEEN, CHIEF FINANCIAL OFFICER - (202) 942-4206
25 MASSACHUSETTS AVE, NW, STE. 500, WASHINGTON, DC 20001

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees. See instructions for definition of "key employee".

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
MARY ACCOR BOARD MEMBER	1.00	X					0.	0.	0.
TIMOTHY BECK BOARD MEMBER	1.00	X					0.	0.	0.
LEE KYLE ALLEN BOARD MEMBER	1.00	X					0.	0.	0.
RONALD ANDERSON BOARD MEMBER	1.00	X					0.	0.	0.
STANLEY BATEMON BOARD MEMBER	1.00	X					0.	0.	0.
SARA ARNOLD BOARD MEMBER	1.00	X					0.	0.	0.
TONY BENNETT BOARD MEMBER	1.00	X					0.	0.	0.
MARILYN BLAKE BOARD MEMBER	1.00	X					0.	0.	0.
LEO BOWMAN BOARD MEMBER	1.00	X					0.	0.	0.
ROY C. BROOKS BOARD MEMBER	1.00	X					0.	0.	0.
ROMY CACHOLA BOARD MEMBER	1.00	X					0.	0.	0.
KEITH CARSON BOARD MEMBER	1.00	X					0.	0.	0.
LYNN CARTLIDGE BOARD MEMBER	1.00	X					0.	0.	0.
JAMES HAM BOARD MEMBER	1.00	X					0.	0.	0.
JOHN ELLISON BOARD MEMBER	1.00	X					0.	0.	0.
LAWRENCE EMIG BOARD MEMBER	1.00	X					0.	0.	0.
RICHARD ENNIS BOARD MEMBER	1.00	X					0.	0.	0.

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
RICHARD ENGLISH BOARD MEMBER	1.00	X					0.	0.	0.
LEON EVANS BOARD MEMBER	1.00	X					0.	0.	0.
DAVID FOY BOARD MEMBER	1.00	X					0.	0.	0.
JAMES FROST BOARD MEMBER	1.00	X					0.	0.	0.
BARBARA FORD-COATES BOARD MEMBER	1.00	X					0.	0.	0.
MANUS O'DONNELL BOARD MEMBER	1.00	X					0.	0.	0.
CHESTER E. PINTARELLI BOARD MEMBER	1.00	X					0.	0.	0.
ROSE GEHRING BOARD MEMBER	1.00	X					0.	0.	0.
JOSEPH GILES BOARD MEMBER	1.00	X					0.	0.	0.
MIKE GILLESPIE BOARD MEMBER	1.00	X					0.	0.	0.
1b Total							1,182,830.	533,860.	246,348.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 15

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GAYLORD OPRYLAND HOTEL 2800 OPRYLAND DRIVE, NASHVILLE, TN 37214	CONFERENCE VENUE & HOTEL	595,454.
INVNT, 138 SPRING STREET, FLOOR 4, NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	403,572.
MARRIOTT WARDMAN OAK HOTEL 2660 WOODLEY ROAD, WASHINGTON, DC 20008	CONFERENCE VENUE & HOTEL	325,823.
AVF CONSULTING INC., 1220-C EAST JOPPA ROAD, STE 514, BALTIMORE, MD 21215	SOFTWARE IMPLEMENTATION	177,922.
STATE LOCAL AND LEGAL CENTER, 444 NORTH CAPITAL STREET, WASHINGTON, DC 20005	CREATED TO ADVANCE AND DEVELOP	170,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 6

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form 990 (2009)

Part VIII Statement of Revenue

Part VIII	Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
1 a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e					
f All other contributions, gifts, grants, and similar amounts not included above	1f					
g Noncash contributions included in lines 1a-1f \$						
h Total. Add lines 1a-1f		►				
Program Service Revenue			Business Code			
2 a MEMBERSHIP DUES	900099	4,991,463.	4,991,463.			
b MEETINGS	900099	2,533,620.	2,533,620.			
c SPONSORSHIP	900099	530,000.				530,000.
d PUBLICATION SALES	511190	3,239.	3,239.			
e						
f All other program service revenue						
g Total. Add lines 2a-2f		►	8,058,322.			
3 Investment income (including dividends, interest, and other similar amounts)		►	488,037.			488,037.
4 Income from investment of tax-exempt bond proceeds		►				
5 Royalties		►	8,886,566.	7,500,000.		1386566.
6 a Gross Rents	(i) Real 275,861.	(ii) Personal				
b Less rental expenses	276,444.					
c Rental income or (loss)	<583.►					
d Net rental income or (loss)		►				<583.►
7 a Gross amount from sales of assets other than inventory	(i) Securities 5460350.	(ii) Other				
b Less cost or other basis and sales expenses	5700981.					
c Gain or (loss)	<240631.►					
d Net gain or (loss)		►				<240,631.►
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
b Less direct expenses	b					
c Net income or (loss) from fundraising events		►				
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities		►				
10 a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory		►				
Miscellaneous Revenue		Business Code				
11 a MISCELLANEOUS	900099	57,661.				57,661.
b MARKETING FEES	900099	19,416.	0.			19,416.
c						
d All other revenue						
e Total. Add lines 11a-11d		►	77,077.			
12 Total revenue See instructions		►	17268788.	15028322.	0.	2240466.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	1,506,100.	1,506,100.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,402,726.	743,438.	659,288.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,228,026.	1,535,314.	1,692,712.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	667,222.	257,819.	409,403.	
9 Other employee benefits	396,071.	106,549.	289,522.	
10 Payroll taxes	309,561.	192,600.	116,961.	
11 Fees for services (non-employees)				
a Management				
b Legal	60,842.		60,842.	
c Accounting	29,823.		29,823.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	42,085.		42,085.	
g Other	326,912.	177,279.	149,633.	
12 Advertising and promotion	411,603.	256,128.	155,475.	
13 Office expenses	457,797.	223,308.	234,489.	
14 Information technology	<66,440.>	16,176.	<82,616.>	
15 Royalties	3,800,000.	3,800,000.		
16 Occupancy	1,497,157.		1,497,157.	
17 Travel	378,864.	186,050.	192,814.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	133,249.	4,597.	128,652.	
19 Conferences, conventions, and meetings	1,924,766.	1,541,543.	383,223.	
20 Interest	6,070.		6,070.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	640,527.		640,527.	
23 Insurance	46,886.	5,000.	41,886.	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a PURCHASED SERVICES	856,405.	500.	855,905.	
b SUBSCRIPTIONS	92,204.	63,102.	29,102.	
c PLAQUES, RECOGNITIONS &	19,175.	10,065.	9,110.	
d COST-SHARING AGREEMENT	<1,275,333.>	<10,000.>	<1,265,333.>	
e				
f All other expenses	<7,877.>	12,782.	<20,659.>	
25 Total functional expenses. Add lines 1 through 24f	16,884,421.	10,628,350.	6,256,071.	0.
26 Joint costs Check here ► <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	6,059,519.	2	5,951,363.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,612,488.	4	2,441,487.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	445,525.	9	408,240.
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 8,116,508.		
	b Less: accumulated depreciation	10b 4,853,761.	10c 3,548,082.	10c 3,262,747.
	11 Investments - publicly traded securities	13,181,492.	11	17,341,837.
	12 Investments - other securities See Part IV, line 11	1,911,603.	12	2,774,097.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	283,939.	15	398,502.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	28,042,648.	16	32,578,273.
Liabilities	17 Accounts payable and accrued expenses	1,425,281.	17	1,553,023.
	18 Grants payable		18	
	19 Deferred revenue	3,355,147.	19	3,513,175.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D	3,010,805.	25	3,701,455.
	26 Total liabilities. Add lines 17 through 25	7,791,233.	26	8,767,653.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	20,251,415.	27	23,810,620.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	20,251,415.	33	23,810,620.
	34 Total liabilities and net assets/fund balances	28,042,648.	34	32,578,273.

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 2b Were the organization's financial statements audited by an independent accountant?
 c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
 d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
 b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2009)

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768
 (election under section 501(h)).
A Check if the filing organization belongs to an affiliated groupB Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000	\$1,000,000		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0.			
i Subtract line 1f from line 1c. If zero or less, enter -0.			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If "Yes," describe in Part IV			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	X
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4, Part I-C, line 5, and Part II-B, line 11. Also, complete this part for any additional information

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year		
a Total number of conservation easements		
b Total acreage restricted by conservation easements		
c Number of conservation easements on a certified historic structure included in (a)		
d Number of conservation easements included in (c) acquired after 8/17/06		
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____		
4 Number of states where property subject to conservation easement is located ► _____		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

Part III | Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a Public exhibition
 b Scholarly research
 c Preservation for future generations

d Loan or exchange programs
 e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV | Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V | Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► _____ %
 b Permanent endowment ► _____ %
 c Term endowment ► _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by

(i) unrelated organizations
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

Part VI | Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	2,830,438.	734,429.	2,096,009.	
d Equipment	2,121,032.	1,357,474.	763,558.	
e Other	3,165,038.	2,761,858.	403,180.	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))			►	3,262,747.

Schedule D (Form 990) 2009

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
INVESTMENT IN NACO SERVICES		
CORPORATION	2,258,468.	COST
PUBLIC LANDS TRUST FUNDS	113,482.	END-OF-YEAR MARKET VALUE
NCCAE FUNDS	402,147.	END-OF-YEAR MARKET VALUE
Total	2,774,097.	

Total. (Col (b) must equal Form 990, Part X, col (B) line 12) ► 2,774,097.

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

Total (Col (b) must equal Form 990, Part X, col (B) line 13) ►

Part IX **Other Assets.** See Form 990, Part X, line 15

Total. (Column (b) must equal Form 990, Part X, col (B) line 15)

Part X Other Liabilities. See Form 990, Part X, line 25

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) **3,701,455**

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	17,268,788.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	16,884,421.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	384,367.
4	Net unrealized gains (losses) on investments	4	2,440,705.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	734,133.
9	Total adjustments (net) Add lines 4 through 8	9	3,174,838.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	3,559,205.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	20,443,626.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,440,705.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	734,133.
e	Add lines 2a through 2d	2e	3,174,838.
3	Subtract line 2e from line 1	3	17,268,788.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	17,268,788.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	16,884,421.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25.		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	16,884,421.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	16,884,421.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

PART XI, LINE 8 - OTHER ADJUSTMENTS:**EQUITY IN EARNINGS OF SUBSIDIARY: 457689.****RENTAL EXPENSES IN RENTAL EARNINGS: 276444.****AUDITED FINANCIAL STATEMENTS ARE CONSOLIDATED TO INCLUDE NACO AND THE****FINANCIAL ACTIVITIES OF THE RELATED ORGANIZATIONS AS OUTLINED IN SCHEDULE****R, PARTS II AND IV. THE RECONCILIATION IN PARTS XII AND XIII IS TO THE****NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS. NACO DOES NOT**

Part XIV Supplemental Information (continued)

RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT.

PART X, LINE 2 - FIN 48 FOOTNOTE: THE ASSOCIATION ADOPTED A NEW ACCOUNTING STANDARD RELATING TO UNCERTAIN INCOME TAX POSITIONS IN ITS YEAR ENDED DECEMBER 31, 2009, AS REQUIRED. THE STANDARD REQUIRES THAT REALIZATION OF AN UNCERTAIN INCOME TAX POSITION MUST BE MORE LIKELY THAN NOT (I.E., GREATER THAN 50% LIKELIHOOD OF RECEIVING A BENEFIT) BEFORE IT CAN BE RECOGNIZED IN THE FINANCIAL STATEMENTS. FURTHERMORE, THE STANDARD PRESCRIBES THE BENEFIT TO BE RECORDED IN THE FINANCIAL STATEMENTS AS THE AMOUNT MOST LIKELY TO BE REALIZED ASSUMING A REVIEW BY TAX AUTHORITIES HAVING ALL RELEVANT INFORMATION AND APPLYING CURRENT CONVENTIONS. THE STANDARD ALSO CLARIFIES THE FINANCIAL STATEMENT CLASSIFICATION OF TAX-RELATED PENALTIES AND INTEREST AND SET FORTH NEW DISCLOSURES REGARDING UNRECOGNIZED TAX BENEFITS. THERE WAS NO IMPACT ON THE ASSOCIATION'S 2009 FINANCIAL STATEMENTS FROM ITS ADOPTION OF THE STANDARD.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

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

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ►

1 (a) Name and address of organization or government

(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
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NACO RESEARCH FOUNDATION
25 MASSACHUSETTS, AVE STE 500
WASHINGTON, DC 20001

53-0241255	501(c)(3)	1,486,100.	0.			
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COLORADO COUNTRY CLERK ASSOCIATION
PO BOX 773599
STEAMBOAT SPRINGS, CO 80477

84-1242929	501(c)(6)	5,000.	0.			
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LOURDES FOUNDATION
520 NORTH 4TH AVENUE
PASCO, WA 99301

91-1522577	501(c)(3)	5,000.	0.			
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2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

Employer identification number
53-0190321

Schedule I (Form 990) 2009

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22
Use Part IV and Schedule L-1 (Form 990) if additional space is needed

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SCHEDULE I, PART I, LINE 2: NACO REQUIRES THAT GRANTS BE MANAGED WITH SOUND FINANCIAL MANAGEMENT POLICIES, ADEQUATE INTERNAL CONTROL SYSTEMS, COST-EFFICIENT PROCUREMENT PROCEDURES, AND DOCUMENTATION OF ALL EXPENDITURES AND PURCHASES. ALL FINANCIAL AND ACCOUNTING RECORDS SHOULD BE AVAILABLE FOR INSPECTION AND SHOULD BE RETAINED BASED ON NACO'S DOCUMENT RETENTION POLICY.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?
b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?
b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2009

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.

Use Schedule J-1 if additional space is needed

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii)

Do not list any individuals that are not listed on Form 990, Part VI

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<u>LARRY E. NAAKE</u>	(i) 288,641.	0.	26,349.	30,103.	15,261.	360,354.	0.
(ii) 8,545.	0.	780.	891.	462.	10,678.	0.	
<u>DAVID KEEN</u>	(i) 144,527.	0.	299.	18,220.	15,653.	178,699.	0.
(ii) 18,137.	0.	38.	2,286.	1,964.	22,425.	0.	
<u>EDWARD FERGUSON</u>	(i) 95,524.	0.	1,350.	12,558.	6,888.	116,320.	0.
(ii) 91,119.	0.	1,288.	11,978.	6,571.	110,956.	0.	
<u>EDWIN ROSADO</u>	(i) 177,172.	0.	2,423.	22,664.	8,052.	210,311.	0.
(ii) 0.	0.	0.	0.	0.	0.	0.	
<u>BERT JARREAU</u>	(i) 171,437.	0.	813.	21,047.	7,992.	201,289.	0.
(ii) 0.	0.	0.	0.	0.	0.	0.	
<u>LISA COLE</u>	(i) 134,983.	0.	1,182.	17,635.	5,285.	159,090.	0.
(ii) 0.	0.	0.	0.	0.	0.	0.	
<u>JIM SAWYER</u>	(i) 132,890.	0.	439.	17,920.	7,850.	159,099.	0.
(ii) 3,999.	0.	9.	538.	274.	4,820.	0.	
<u>NANCY PARRISH</u>	(i) 129,302.	0.	283.	17,382.	8,854.	155,821.	0.
(ii) 132,640.	0.	1,177.	16,292.	8,273.	158,382.	0.	
<u>GEORGE GOODMAN</u>	(i) 14,738.	0.	131.	1,810.	919.	17,598.	0.
(ii) 133,203.	0.	602.	17,470.	5,259.	156,534.	0.	
<u>JEFFREY ARNOLD</u>	(i) 0.	0.	0.	0.	0.	0.	0.
(ii) 0.	0.	0.	0.	0.	0.	0.	
(iii) 0.	0.	0.	0.	0.	0.	0.	
(iv) 0.	0.	0.	0.	0.	0.	0.	
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(xxxxi) 0.	0.	0.	0.	0.	0.	0.	
(xxxii							

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

PART I, LINE 1A: COMPANION TRAVEL IS PAID FOR THE PRESIDENT AND FOR THE EXECUTIVE DIRECTOR AS PART OF THE COSTS RELATED TO THEIR TRAVEL EXPENSES WHILE ON OFFICIAL BUSINESS REPRESENTING NACO. THESE AMOUNTS ARE REPORTED AS INCOME ON FORMS W-2 AND 1099, AS REQUIRED.

NACO ALSO PAYS FOR AIRLINE CLUB MEMBERSHIPS FOR THE EXECUTIVE DIRECTOR AND ELECTED OFFICERS; FEES ARE SHOWN ON W-2 OR 1099, RESPECTIVELY.

MEMBERSHIP DUES IN A LOCAL SOCIAL CLUB ARE PAID BY NACO FOR THE USE OF NUMEROUS NACO EMPLOYEES, AND ARE CONSIDERED ONE OF THE COSTS OF NETWORKING AND EXPANDING BUSINESS RELATIONSHIPS FOR NACO.

PART I, LINE 4B: LARRY NAAKE PARTICIPATES IN A 457(F) PLAN THAT WAS FUNDED IN 2002, BUT TO WHICH CONTRIBUTIONS HAVE NOT BEEN MADE SINCE THAT YEAR. EARNINGS ON THE PLAN FOR 2009 WERE \$20,268.

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the Organization

NATIONAL ASSOCIATION OF COUNTIES

Employer Identification number
53-0190321

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
► See the Instructions for Form 990.

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	
LINDY GLODE BOARD MEMBER	1.00	X					0.	0.
CLIFFORD THAELL BOARD MEMBER	1.00	X					0.	0.
JULIA GOUGE BOARD MEMBER	1.00	X					0.	0.
GREGG GOSLIN BOARD MEMBER	1.00	X					0.	0.
GRADY PRESTAGE BOARD MEMBER	1.00	X					0.	0.
JANE LEMASTER BOARD MEMBER	1.00	X					0.	0.
JANE HAGUE BOARD MEMBER	1.00	X					0.	0.
MARC HAMLIN BOARD MEMBER	1.00	X					0.	0.
BILL HANSELL BOARD MEMBER	1.00	X					0.	0.
SUZANNE HENDERSON BOARD MEMBER	1.00	X					0.	0.
CAROL HOLDEN BOARD MEMBER	1.00	X					0.	0.
RON HOUSEMAN BOARD MEMBER	1.00	X					0.	0.
MARY HUNT BOARD MEMBER	1.00	X					0.	0.
ANTHONY HYDE BOARD MEMBER	1.00	X					0.	0.
OLEN JACKSON BOARD MEMBER	1.00	X					0.	0.
GERALD HYLAND BOARD MEMBER	1.00	X					0.	0.
MIKE JACOBS BOARD MEMBER	1.00	X					0.	0.
MICHAEL JOHNSON BOARD MEMBER	1.00	X					0.	0.
RANDY JOHNSON BOARD MEMBER	1.00	X					0.	0.
CYNTHIA JOHNSON BOARD MEMBER	1.00	X					0.	0.

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

Schedule J-2 (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
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OMB No 1545-0047

2009

Open to Public
Inspection

Name of the Organization

NATIONAL ASSOCIATION OF COUNTIES

Employer Identification number
53-0190321

Part I	Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
				Individual trustee or director	Institutional trustee	Officer	Key employee			
WAYMON MUMFORD	BOARD MEMBER	1.00	X					0.	0.	0.
EDITH STEWART	BOARD MEMBER	1.00	X					0.	0.	0.
DEREK KAWAKAMI	BOARD MEMBER	1.00	X					0.	0.	0.
TIM JOSI	BOARD MEMBER	1.00	X					0.	0.	0.
WILLIAM KENNEDY	BOARD MEMBER	1.00	X					0.	0.	0.
ANDREW KIMMEL	BOARD MEMBER	1.00	X					0.	0.	0.
BILLY KING	BOARD MEMBER	1.00	X					0.	0.	0.
DAVID TENNEY	BOARD MEMBER	1.00	X					0.	0.	0.
LESLIE KORGEL	BOARD MEMBER	1.00	X					0.	0.	0.
JOHN KOSTER	BOARD MEMBER	1.00	X					0.	0.	0.
RUTH ANNE TOBIAS	BOARD MEMBER	1.00	X					0.	0.	0.
SANDRA TREME	BOARD MEMBER	1.00	X					0.	0.	0.
ANGELO KYLE	BOARD MEMBER	1.00	X					0.	0.	0.
KEITH LANGENHAHN	BOARD MEMBER	1.00	X					0.	0.	0.
GAYLE LATHAN	BOARD MEMBER	1.00	X					0.	0.	0.
DONALD LARSON	BOARD MEMBER	1.00	X					0.	0.	0.
FRANK BIGELOW	BOARD MEMBER	1.00	X					0.	0.	0.
ILENE LIEBERMAN	BOARD MEMBER	1.00	X					0.	0.	0.
TIMOTHY LOEWENSTEIN	BOARD MEMBER	1.00	X					0.	0.	0.
RODNEY LONG	BOARD MEMBER	1.00	X					0.	0.	0.

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Schedule J-2 (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No. 1545-0047

2009

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Inspection

Name of the Organization

NATIONAL ASSOCIATION OF COUNTIES

Employer Identification number
53-0190321

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
► See the Instructions for Form 990.

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
HARLAN MADSEN	1.00	X					0.	0.	0.
BOARD MEMBER									
GAIL MAHONEY	1.00	X					0.	0.	0.
BOARD MEMBER									
LINDA MODRELL	1.00	X					0.	0.	0.
BOARD MEMBER									
CINDY BOBBITT	1.00	X					0.	0.	0.
BOARD MEMBER									
KENNETH MAYFIELD	1.00	X					0.	0.	0.
BOARD MEMBER									
MICHAEL MCGINLEY	1.00	X					0.	0.	0.
BOARD MEMBER									
TIMOTHY MCCORMICK	1.00	X					0.	0.	0.
BOARD MEMBER									
KAREN MILLER	1.00	X					0.	0.	0.
BOARD MEMBER									
MARY LOUISE WILLIAMS	1.00	X					0.	0.	0.
BOARD MEMBER									
CAROL MOEHRLE	1.00	X					0.	0.	0.
BOARD MEMBER									
HARRISON MOODY	1.00	X					0.	0.	0.
BOARD MEMBER									
HARRY MONTOYA	1.00	X					0.	0.	0.
BOARD MEMBER									
LORIN NIELSEN	1.00	X					0.	0.	0.
BOARD MEMBER									
MARK O'CONNEL	1.00	X					0.	0.	0.
BOARD MEMBER									
DUANE PATRICK	1.00	X					0.	0.	0.
BOARD MEMBER									
FRANK NEWTON	1.00	X					0.	0.	0.
BOARD MEMBER									
TONI PAPPAS	1.00	X					0.	0.	0.
BOARD MEMBER									
WILSON PARRAN	1.00	X					0.	0.	0.
BOARD MEMBER									
JOSEPH PONTANILLA	1.00	X					0.	0.	0.
BOARD MEMBER									
TRENDA RUSHER	1.00	X					0.	0.	0.
BOARD MEMBER									

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

Schedule J-2 (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No. 1545-0047

2009

Open to Public
Inspection

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
► See the Instructions for Form 990.

Name of the Organization

NATIONAL ASSOCIATION OF COUNTIES

Employer Identification number
53-0190321

Part I	Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
				Individual trustee or director	Institutional trustee	Officer	Key employee				
HARVEY RUVIN		BOARD MEMBER	1.00	X					0.	0.	0.
JAMES SCAHILL		BOARD MEMBER	1.00	X					0.	0.	0.
MALORY SHAUGHNESSY		BOARD MEMBER	1.00	X					0.	0.	0.
ROBERT SPENCE		BOARD MEMBER	1.00	X					0.	0.	0.
PETE SPRAGUE		BOARD MEMBER	1.00	X					0.	0.	0.
WILLIAM STEINHAUS		BOARD MEMBER	1.00	X					0.	0.	0.
ANNABETH SURBAUGH		BOARD MEMBER	1.00	X					0.	0.	0.
ROBERT SUVER		BOARD MEMBER	1.00	X					0.	0.	0.
ROGER TACKETT		BOARD MEMBER	1.00	X					0.	0.	0.
RANDY THOMPSON		BOARD MEMBER	1.00	X					0.	0.	0.
JOHNNIE WHEELER		BOARD MEMBER	1.00	X					0.	0.	0.
JAMES HUDELSON		BOARD MEMBER	1.00	X					0.	0.	0.
GRANT VEEDER		BOARD MEMBER	1.00	X					0.	0.	0.
PAUL WILSON		BOARD MEMBER	1.00	X					0.	0.	0.
ARLANDA WILLIAMS		BOARD MEMBER	1.00	X					0.	0.	0.
BETTY LOU WARD		BOARD MEMBER	1.00	X					0.	0.	0.
WARREN D. WARD		BOARD MEMBER	1.00	X					0.	0.	0.
BONNIE WEBER		BOARD MEMBER	1.00	X					0.	0.	0.

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

Schedule J-2 (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No. 1545-0047

2009

Open to Public
Inspection

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
► See the Instructions for Form 990.

Name of the Organization

NATIONAL ASSOCIATION OF COUNTIES

Employer Identification number
53-0190321

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
			Individual trustee or director	Institutional trustee	Officer	Key employee				
LARRY WHITAKER BOARD MEMBER		1.00	X					0.	0.	0.
MICHAEL K. JEANES BOARD MEMBER		1.00	X					0.	0.	0.
DANNY WRIGHT BOARD MEMBER		1.00	X					0.	0.	0.
RONALD YOUNG BOARD MEMBER		1.00	X					0.	0.	0.
VALERIE BROWN PRESIDENT		1.00	X	X				0.	0.	0.
LENNY ELIASON SECOND VICE PRESIDENT		1.00	X	X				0.	0.	0.
DON STAPLEY IMMED. PAST PRESIDENT		1.00	X	X				2,665.	0.	0.
B. GLEN WHITLEY FIRST VICE PRESIDENT		1.00	X	X				0.	0.	0.
TERESA ALTEMUS PRESIDENT-ELECT		1.00	X	X				0.	0.	0.
LARRY E. NAAKE EXECUTIVE DIRECTOR		36.40		X				314,990.	9,325.	44,938.
DAVID KEEN CHIEF FINANCIAL OFFICER		33.30		X				144,826.	18,175.	36,093.
EDWARD FERGUSON DEPUTY EXECUTIVE DIRECTOR		19.20		X				96,874.	92,407.	35,970.
EDWIN ROSADO DIRECTOR LEGISLATIVE AFF		37.50		X				179,595.	0.	22,664.
BERT JARREAU CHIEF INFORMATION OFFICE		37.50		X				172,250.	0.	17,635.
LISA COLE DIRECTOR DEFERRED COMPEN		0.00		X				0.	136,170.	17,635.
JIM SAWYER DIRECTOR		0.00		X				0.	133,329.	17,920.
NANCY PARRISH DIRECTOR		1.10		X				4,008.	129,585.	17,920.
GEORGE GOODMAN DIRECTOR		33.80		X				133,817.	14,869.	18,103.
JEFFREY ARNOLD DEP. LEGISLATIVE DIRECTOR		37.50		X				133,805.	0.	17,470.

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

Schedule J-2 (Form 990) 2009

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
► Attach to Form 990.

OMB No 1545-0047

2009Open to Public
Inspection

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

TO STIMULATE THE CONTINUING IMPROVEMENT OF COUNTY GOVERNMENT; TO SPEAK NATIONALLY FOR COUNTY GOVERNMENT; TO CONTRIBUTE TO THE KNOWLEDGE AND AWARENESS OF THE HERITAGE AND FUTURE OF COUNTY GOVERNMENT; TO SERVE AS A LIASION BETWEEN THE NATION'S COUNTIES AND OTHER LEVELS OF GOVERNMENT; AND TO ACHIEVE UNDERSTANDING OF THE ROLE OF COUNTIES IN THE FEDERAL SYSTEM.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

CONTRIBUTIONS AND OTHER MISC PROGRAMS- FUNDING TO PROVIDE FOR OPERATING COSTS OF RELATED ORGANIZATION.

EXPENSES \$ 1486100. INCLUDING GRANTS OF \$ 1486100. REVENUE \$ 0.

INFORMATION TECHNOLOGY CENTER

EXPENSES \$ 355821. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

PUBLIC AFFAIRS

EXPENSES \$ 669977. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

COUNTY SERVICES

EXPENSES \$ 34146. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

MEMBERSHIP DUES AND OTHER REVENUE

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 5119894.

FORM 990, PART VI, SECTION A, LINE 6: NACO HAS THE FOLLOWING CLASSES OF

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

932211
02-03-10

Schedule O (Form 990) 2009

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
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OMB No 1545-0047

2009
Open to Public
Inspection

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

MEMBERSHIP:

ACTIVE MEMBER COUNTIES SHALL BE THOSE COUNTY GOVERNMENTS WHICH CONTRIBUTE ANNUALLY TO THE FINANCIAL SUPPORT OF THE ASSOCIATION ACCORDING TO THE SCHEDULE OF DUES OR SERVICE FEES ADOPTED BY THE BOARD OF DIRECTORS.

SEPARATE MEMBER CATEGORIES FOR ORGANIZATIONS OR INDIVIDUALS OTHER THAN COUNTIES MAY BE AUTHORIZED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7A: ACTIVE NACO MEMBERS, AS PREVIOUSLY DEFINED, ELECT BOARD MEMBERS IN CATEGORIES B, C, D, E AND F, AT THE ANNUAL NACO MEMBER CONFERENCE. CATEGORIES:

B. ONE ELECTED OFFICIAL FROM EACH STATE WHICH HAS AN ACTIVE MEMBER COUNTY.
C. TWELVE ELECTED OFFICIALS FROM ACTIVE MEMBER COUNTIES, ONE FROM EACH OF THE 12 STATES HAVING THE HIGHEST NUMBER OF VOTES AS CERTIFIED BY THE CREDENTIALS COMMITTEE BASED UPON NACO MEMBERSHIP AS OF 60 DAYS BEFORE THE FIRST DAY OF THE ANNUAL CONFERENCE, PROVIDED THAT SUCH STATE HAS EITHER 50 PERCENT OF ITS COUNTIES AS ACTIVE MEMBER COUNTIES OR HAS ACTIVE MEMBER COUNTIES REPRESENTING 50 PERCENT OF THE STATE'S POPULATION.

D. ONE ELECTED COUNTY OFFICIAL FROM EACH STATE HAVING 100 PERCENT OF ITS COUNTIES AS ACTIVE MEMBERS.

E. ONE ELECTED OFFICIAL FROM EACH REGIONAL DISTRICT THAT HAS BEEN AUTHORIZED BY THE BOARD AND APPROVED BY THE VOTING MEMBERS.

F. ONE DIRECTOR FROM EACH AFFILIATE ORGANIZATION THAT HAS BEEN AUTHORIZED BY THE BOARD AND APPROVED BY THE VOTING MEMBERS. THE NUMBER OF DIRECTORS FROM CATEGORY F SHALL NOT EXCEED 25 PERCENT OF THE TOTAL NUMBER OF DIRECTORS ON THE BOARD.

Supplemental Information to Form 990

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OMB No 1545-0047

2009

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53-0190321

EACH ACTIVE MEMBER COUNTY IS ENTITLED TO AT LEAST ONE VOTE ON EVERY
QUESTION PUT BEFORE THE ANNUAL CONFERENCE OR SPECIAL MEETINGS OF THE
MEMBERSHIP. ACTIVE MEMBER COUNTIES WHOSE POPULATION REQUIRES THEM TO PAY
MORE THAN \$499 IN DUES ARE ENTITLED TO ONE ADDITIONAL VOTE FOR EACH
ADDITIONAL \$500 OR FRACTION THEREOF PAID IN THE YEAR IN WHICH THE MEETING
IS HELD. DUES PAID SHALL NOT BE MORE THAN THE AMOUNT SPECIFIED IN THE
APPROVED DUES SCHEDULE. EVERY FULLY PAID ACTIVE MEMBER SHALL BE ALLOWED TO
VOTE. EACH COUNTY SHALL DETERMINE THE PERSON OR PERSONS (DELEGATES) WHO
WILL CAST THE COUNTY'S VOTE(S). AN ELECTED OR APPOINTED COUNTY OFFICIAL OF
A FULLY PAID ACTIVE MEMBER MAY CAST ALL OR ANY PORTION OF THE ACTIVE
MEMBER'S TOTAL AUTHORIZED VOTE BUT NO FRACTION OF A WHOLE. ANY ACTIVE
MEMBER MAY BUT IS NOT REQUIRED TO PERMIT ITS VOTES TO BE CAST BY ITS STATE
AS A BLOCK.

FORM 990, PART VI, SECTION A, LINE 7B: THE NACO BOARD OF DIRECTORS SHALL
HAVE GENERAL SUPERVISION, MANAGEMENT AND CONTROL OF THE BUSINESS AND
PROPERTY OF THE ASSOCIATION, SUBJECT TO THE ARTICLES OF INCORPORATION,
THESE BYLAWS, AND THE POLICIES ESTABLISHED BY A MAJORITY VOTE OF THE VOTING
ACTIVE MEMBER COUNTIES OF THE ASSOCIATION AT THE ANNUAL CONFERENCE.

FORM 990, PART VI, SECTION B, LINE 11: THE NACO AUDIT COMMITTEE AND THE
EXECUTIVE COMMITTEE, SUBSETS OF THE BOARD OF DIRECTORS, REVIEW THE DRAFT
FORM 990 BEFORE FILING. UPON APPROVAL, THE FINAL FORM IS MADE AVAILABLE TO
ALL BOARD MEMBERS VIA THE NACO WEBSITE.

FORM 990, PART VI, SECTION B, LINE 12C: THE TERM OF OFFICE OF THE MEMBERS
LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

Supplemental Information to Form 990

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Employer identification number
53-0190321

OF THE BOARD IS FOR ONE YEAR. IMMEDIATELY AFTER ELECTION OR APPOINTMENT TO THE BOARD, THEY ARE REQUIRED TO SIGN, AS A MATTER OF ORGANIZATIONAL POLICY, A CONFLICT OF INTEREST DISCLOSURE STATEMENT DEFINED BY NACO. THE EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER ARE ALSO REQUIRED TO SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT UPON ASSUMPTION OF OFFICE AND TO PROMPTLY REPORT AN CONFLICT OF INTEREST SITUATION THAT MAY ARISE WHILE THEY'RE IN OFFICE.

FORM 990, PART VI, SECTION B, LINE 15: CEO, EXECUTIVE DIRECTOR OR TOP MANAGEMENT

THE PROCESS GOES THROUGH A REVIEW AND APPROVAL BY INDEPENDENT PERSONS (EXECUTIVE COMMITTEE), COMPARABILITY DATA (REVIEW OF SALARIES AND BENEFITS OF EXECUTIVE DIRECTORS/PRESIDENT OF OTHER NON-PROFIT ORGANIZATIONS COMPARABLE TO NACO) AND PERFORMANCE EVALUATION BY THE EXECUTIVE BOARD. THE EXECUTIVE DIRECTOR'S ANNUAL COMPENSATION, BASED UPON THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE, IS DECIDED AND APPROVED AT THE BOARD OF DIRECTORS MEETING HELD DURING THE NACO ANNUAL CONFERENCE.

OTHER OFFICERS OR KEY EMPLOYEES:

NACO PARTICIPATES IN LOCAL SALARY SURVEYS AND USES THE SURVEY RESULTS TO ENSURE THAT ITS SALARY STRUCTURES ARE COMPETITIVE AND COMPARABLE WITH SIMILAR POSITIONS FROM OTHER ORGANIZATIONS. THE EXECUTIVE DIRECTOR REVIEWS AND APPROVES SALARY LEVELS AND MERIT INCREASES BASED ON THE EMPLOYEE PERFORMANCE EVALUATION RATING AND RECOMMENDATION OF THE EMPLOYEE'S SUPERVISOR/DEPARTMENT DIRECTOR. THE BOARD OF DIRECTORS MEETS IN NOVEMBER/DECEMBER OF EACH YEAR TO DECIDE ON THE RATE OF EMPLOYEE SALARY

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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OMB No. 1545-0047

2009

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Inspection

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

INCREASE FOR THE FOLLOWING YEAR.

FORM 990, PART VI, SECTION C, LINE 19: CORPORATE BY-LAWS AND ANNUAL REPORT
ARE AVAILABLE ONLINE AT NACO'S WEBSITE. THE CONFLICT OF INTEREST POLICY IS
AVAILABLE TO CONCERNED ENTITIES SUCH AS BOARD OF DIRECTORS, OFFICERS AND
EMPLOYEES OF NACO AND ITS AFFILIATED ORGANIZATIONS. FINANCIAL STATEMENTS
AND FORM 990 ARE AVAILABLE UPON REQUEST AND CAN ALSO BY ACCESSED VIA
GUIDESTAR, A NON-PROFIT INFORMATION DATABASE.

FORM 990, PART XI, LINE 2C

THIS PROCESS HAS REMAINED UNCHANGED FROM THE PRIOR YEAR.

Related Organizations and Unrelated Partnership

- Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
 - Attach to Form 990.
 - See Separate instructions.

NAME OF THE ORGANIZATION
NAME OF THE STATE
NAME OF THE COUNTY
NAME OF THE TOWN
NAME OF THE VILLAGE
NAME OF THE NEIGHBORHOOD
NAME OF THE SERVICE

Part 1 **Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33)

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
NACO RESEARCH FOUNDATION - 53-0241255	EDUCATION	DELAWARE	501(C)(3)	509(A)(2)	NACO
25 MASSACHUSETTS AVE					
WASHINGTON, DC 20001					

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

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under Sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportion- ate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?
(k) Yes No									
NACO FINANCIAL SERVICES CENTER - 59-3256887 , 25	MASSACHUSETTS AVENUE ,	WASHINGTON , DC 20001	FINANCIAL SERVICES	DE	NACO FINANCIAL SERVICES CORPORATION	UNRELATED	0.	X	N/A

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related

Organization's name as a corporation or trust during the tax year)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(d) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
NACO FINANCIAL SERVICES CORPORATION - 52-1913476	25 MASSACHUSETTS AVENUE, NW WASHINGTON, DC 20001	MANAGEMENT SERVICES	DE	NACO	C CORP	4614012.	3313500.	100%

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to, or for other organization(s)
- e Loans or loan guarantees by, other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1) NACO RESEARCH FOUNDATION		B	1,486,100.
(2) NACO RESEARCH FOUNDATION		P	1,277,103.
(3) NACO RESEARCH FOUNDATION		M	1,099,912.
(4) NACO RESEARCH FOUNDATION		N	1,162,949.
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990 Part IV line 37)**

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I. Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for *Charities & Nonprofits*.

Type or print	Name of Exempt Organization	Employer identification number
File by the due date for filing your return. See instructions	NATIONAL ASSOCIATION OF COUNTIES Number, street, and room or suite no. If a P.O. box, see instructions 25 MASSACHUSETTS AVENUE, N.W., NO. 500 City, town or post office, state, and ZIP code For a foreign address, see instructions WASHINGTON, DC 20001	

Check type of return to be filed (file a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

DAVID KEEN, CHIEF FINANCIAL OFFICER - 25 MASSACHUSETTS

1	<p>I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for ► <input checked="" type="checkbox"/> calendar year 2009 or ► <input type="checkbox"/> tax year beginning _____, and ending _____</p>			
2	<p>If this tax year is for less than 12 months, check reason. <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Change in accounting period</p>			
3a	<p>If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any <u>nonrefundable credits</u>. See instructions</p>		3a	\$
b	<p>If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit</p>		3b	\$
c	<p>Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions</p>		3c	\$
			N/A	

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)