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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**

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

OMB No 1545-1150

**2009**Open to Public  
Inspection

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

**A** For the **2009** calendar year, or tax year beginning **JUL 1, 2009** and ending **JUN 30, 2010****B** Check if applicable:

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

Please use IRS label or print or type See Specific Instructions

**C** Name of organization**ROTARY CLUB OF TUCSON FOUNDATION, INC.****C/O ROTARY CLUB OF TUCSON**

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

**3900 E. TIMROD STREET**

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

**TUCSON, AZ 85711****D** Employer identification number**51-0172798****E** Telephone number**(520) 623-2281****F** Group Exemption

Number ▶

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

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

**I** Website: ▶ **N/A**

**J** Tax-exempt status (check only one) — ☒ 501(c)(3) (insert no.) ☐ 4947(a)(1) or ☐ 527 **H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ **\$ 387,831.****Part I** **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	128,356.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	28,551.
5a	Gross amount from sale of assets other than inventory <b>STMT 4</b>	5a	25,000.
b	Less: cost or other basis and sales expenses	5b	33,640.
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-8,640.
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>		
a	Gross revenue (not including \$ 16,350. of contributions reported on line 1)	6a	137,994.
b	Less: direct expenses other than fundraising expenses	6b	90,318.
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	47,676.
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ▶ <b>IRC SECTION 481(A) ADJUSTMENT</b> )	8	67,930.
9	<b>Total revenue</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	263,873.
10	Grants and similar amounts paid (attach schedule) <b>STMT 6</b>	10	226,901.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	5,554.
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ <b>OGDEN, UT</b> )	16	21,356.
17	<b>Total expenses.</b> Add lines 10 through 16	17	253,811.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,062.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,059,394.
20	Other changes in net assets or fund balances (attach explanation) <b>SEE STATEMENT 5</b>	20	20,206.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	1,089,662.

**Part II** **Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	116,858.	105,745.
23 Land and buildings		
24 Other assets (describe ▶ <b>SEE STATEMENT 2</b> )	958,737.	998,756.
25 <b>Total assets</b>	1,075,595.	1,104,501.
26 <b>Total liabilities</b> (describe ▶ <b>SEE STATEMENT 3</b> )	16,201.	14,839.
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	1,059,394.	1,089,662.

932171  
02-08-10

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions

Form **990-EZ** (2009)

## Expenses

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

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28a	226,901.
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--	--

29a

--	--

30a

31a

32	226,901.
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Instructions for Part IV )

[illegible]

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

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float: right;">0.</span>		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;">N/A</span>		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 <span style="float: right;">N/A</span>		
b Gross receipts, included on line 9, for public use of club facilities <span style="float: right;">N/A</span>		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <span style="float: right;">0.</span> ; section 4912 <span style="float: right;">0.</span> ; section 4955 <span style="float: right;">0.</span>		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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		X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">0.</span>		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">0.</span>		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed. <span style="float: right;">AZ</span>		
42a The organization's books are in care of <span style="float: right;">RICHARD BRATT, CPA</span> Telephone no. <span style="float: right;">(520) 321-4600</span> Located at <span style="float: right;">1985 E. RIVER ROAD, SUITE 201, TUCSON, AZ</span> ZIP + 4 <span style="float: right;">85718</span>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country: <span style="float: right;">See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</span>		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes," enter the name of the foreign country: <span style="float: right;">Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here</span>		
43 and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">N/A</span>		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Form 990-EZ (2009)

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51

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

	Yes	No
46		X
47		X
48		X
49a	X	
49b		X

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

- f Total number of other employees paid over \$100,000
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

- d Total number of other independent contractors each receiving over \$100,000

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

Sign Here: Signature of officer: *Richard Bratt* Date: *11/12/10*  
Type or print name and title: *Treasurer Richard Bratt*

Paid Preparer's Use Only: Preparer's signature: *[Signature]* Date: *11-12-10* Check if self-employed: ☐ Preparer's identifying number (See instr.): *[Blank]*  
Firm's name (or yours if self-employed), address, and ZIP + 4: *BEACHFLEISCHMAN PC P.O. BOX 64130 TUCSON, ARIZONA 85728-4130* EIN: *[Blank]* Phone no.: *(520) 321-4600*

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

Form 990-EZ (2009)

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

OMB No. 1545-0047

# 2009

**Open to Public Inspection**

Employer identification number  
51-0172798

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III )

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_

g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h ☐ Provide the following information about the supported organization(s).

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

[illegible]

Schedule A (Form 990 or 990-EZ) 2009

**ROTARY CLUB OF TUCSON FOUNDATION, INC.**

Schedule A (Form 990 or 990-EZ) 2009 **C/O ROTARY CLUB OF TUCSON**

51-0172798 Page 2

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	158,525.	191,297.	151,238.	87,752.	128,356.	717,168.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	158,525.	191,297.	151,238.	87,752.	128,356.	717,168.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						68,279.
<b>6 Public support.</b> Subtract line 5 from line 4						648,889.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4	158,525.	191,297.	151,238.	87,752.	128,356.	717,168.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	52,834.	64,034.	76,476.	38,367.	28,551.	260,262.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)					67,930.	67,930.
<b>11 Total support.</b> Add lines 7 through 10						1,045,360.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	695,615.

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

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

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	62.07 %
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	<b>15</b>	69.95 %

**16a 33 1/3% support test - 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

**b 33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

**17a 10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

**b 10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

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

Schedule A (Form 990 or 990-EZ) 2009

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

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

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>		%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>		%

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

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>		%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>		%

**19a 33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Schedule A (Form 990 or 990-EZ) 2009



SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

481(A) ADJUSTMENT

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047

# 2009

### Open To Public Inspection

Employer identification number  
51-0172798

## Part I

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations  
b ☐ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

**Total**

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**ROTARY CLUB OF TUCSON FOUNDATION, INC.**

Schedule G (Form 990 or 990-EZ) 2009 **C/O ROTARY CLUB OF TUCSON** 51-0172798 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col. (c))
		CLASSICS CAR SHOW		NONE	
		(event type)	(event type)	(total number)	
1	Gross receipts	154,344.			154,344.
2	Less: Charitable contributions	16,500.			16,500.
3	Gross income (line 1 minus line 2)	137,844.			137,844.
Direct Expenses	4	Cash prizes	4,200.		4,200.
	5	Noncash prizes	13,500.		13,500.
	6	Rent/facility costs			
	7	Food and beverages	15,532.		15,532.
	8	Entertainment	6,567.		6,567.
	9	Other direct expenses	50,519.		50,519.
	10	Direct expense summary Add lines 4 through 9 in column (d)			▶ ( 90,318 )
	11	Net income summary Combine line 3, column (d), and line 10			▶ 47,526.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
1	Gross revenue				
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	
7	Direct expense summary Add lines 2 through 5 in column (d)				( )
8	Net gaming income summary Combine line 1, column (d), and line 7				

- 9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_
- a Is the organization licensed to operate gaming activities in each of these states?
- b If "No," explain \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
- b If "Yes," explain \_\_\_\_\_
- 11 Does the organization operate gaming activities with nonmembers?
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

**ROTARY CLUB OF TUCSON FOUNDATION, INC.**

Schedule G (Form 990 or 990-EZ) 2009

**C/O ROTARY CLUB OF TUCSON**

**51-0172798** Page **3**

**13** Indicate the percentage of gaming activity operated in.

**a** The organization's facility

**13a** %

**b** An outside facility

**13b** %

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?

**15a**

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**16** Gaming manager information

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer

☐ Employee

☐ Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

**17a**

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

Schedule G (Form 990 or 990-EZ) 2009

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
ADMINISTRATIVE EXPENSES		20,493.	
INSURANCE		863.	
TOTAL TO FORM 990-EZ, LINE 16		21,356.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PLEDGES RECEIVABLE, NET	52,965.	24,668.	
NOTE RECEIVABLE	30,000.	30,000.	
INVESTMENTS	844,606.	921,230.	
DUE FROM ROTARY CLUB OF TUCSON	14,817.	7,490.	
PREPAID EXPENSES	16,349.	15,368.	
TOTAL TO FORM 990-EZ, LINE 24	958,737.	998,756.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
GRANTS PAYABLE	13,861.	13,885.	
DEFERRED REVENUE	2,340.	954.	
TOTAL TO FORM 990-EZ, LINE 26	16,201.	14,839.	

FORM 990-EZ	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	4
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
807.4060 SH AMERICAN CAPITAL WORLD GROWTH & INCOME FD A	25,000.	33,640.	0.	-8,640.	
TO FORM 990-EZ, LINE 5	25,000.	33,640.	0.	-8,640.	

FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	5
DESCRIPTION		AMOUNT	
UNREALIZED GAIN ON INVESTMENTS		88,136.	
SECTION 481(A) CASH TO ACCRUAL ADJUSTMENT		-67,930.	
TOTAL TO FORM 990-EZ, LINE 20		20,206.	

FORM 990-EZ	CASH GRANTS AND ALLOCATIONS	STATEMENT	6
CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS	GRANTEE'S RELATIONSHIP	AMOUNT	
SCHOLARSHIPS PIMA COMMUNITY COLLEGE FOUNDATION 4905 C E. BROADWAY TUCSON, AZ 85709	N/A	4,150.	
SCHOLARSHIPS UNIVERSITY OF ARIZONA FOUNDATION P.O. BOX 210109 TUCSON, AZ 85721	N/A	31,650.	
LITERACY READING SEED INC. 1920 E. SILVERLAKE SUITE 207 TUCSON, AZ 85713	N/A	128,405.	
COMMUNITY SUPPORT VARIOUS LESS THAN \$4,000	N/A	10,528.	
COMMUNITY SUPPORT ROTARY OF SAN CARLOS, MEXICO 73 CHULA VISTA 85506 NUEVO GUAYMAS SONORA, MEXICO	N/A	31,221.	
WHEELCHAIR FOUNDATION ROTARY INTERNATIONAL ONE ROTARY CENTER, 1560 SHERMAN AVE EVANSTON, IL 60201	N/A	13,347.	

ROTARY CLUB OF TUCSON FOUNDATION, INC. C

51-0172798

SCHOOL PROJECT  
ROTARY INTERNATIONAL  
ONE ROTARY CENTER, 1560 SHERMAN AVE  
EVANSTON, IL 60201

N/A

7,600.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

226,901.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 7

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,  
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL  
BENEFIT CONTRACT? . . . . . [ ] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,  
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO



FORM 990-EZ                      PART IV - LIST OF OFFICERS, DIRECTORS,                      STATEMENT                      8  
TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE		
			BEN	PLAN	EXPENSE
			CONTRIB	ACCOUNT	
GARY L. GETHMANN, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	PRESIDENT 2.00	0.	0.	0.	0.
JON WANG, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	VICE PRESIDENT 0.25	0.	0.	0.	0.
ROGER HARWELL, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	SECRETARY 1.00	0.	0.	0.	0.
RICHARD BRATT, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	TREASURER 1.00	0.	0.	0.	0.
LARRY ADAMSON, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
MIKE ANDERSON, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
JONI CONDIT, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
BOB ERNSTEIN, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
MARIANNE FREITAS, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
DAN GUARE, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
CHARLOTTE HARRIS, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
CHERYL HOUSE, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
ARNIE JACOBSON, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.
KATHY KITAGAWA, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711	DIRECTOR 0.25	0.	0.	0.	0.

ROTARY CLUB OF TUCSON FOUNDATION, INC. C

51-0172798

JIM LUBINSKI, 3900 E. TIMROD STREET, DIRECTOR  
 #4, TUCSON, AZ 85711 0.25

JIM RONSTADT, 3900 E. TIMROD STREET, DIRECTOR  
 #4, TUCSON, AZ 85711 0.25

SCOTT VAUGHAN, 3900 E. TIMROD STREET, #4, TUCSON, AZ 85711 DIRECTOR  
 0.25

PAT ZUMBUSCH, 3900 E. TIMROD STREET, DIRECTOR  
 #4, TUCSON, AZ 85711 0.25

0. 0. 0.

0. 0. 0.

0. 0. 0.

0. 0. 0.

TOTALS INCLUDED ON FORM 990-EZ, PART IV

0. 0. 0.

990-EZ PG 2

STATEMENT 9

THE PURPOSE OF THE FOUNDATION IS TO SUPPORT THE COMMUNITY THROUGH DONATIONS  
TO EDUCATIONAL, COMMUNITY, AND INTERNATIONAL CHARITIES.

# Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by \_\_\_\_\_

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS

### 1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address ROTARY CLUB OF TUCSON FOUNDATION, INC. 3900 E. TIMROD STREET #4 TUCSON, AZ 85711	Social security number(s)	Employer identification number  51-0172798
	Daytime telephone number (520) 321-4600	
		Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address KELLY L. MELTZER P.O. BOX 64130 TUCSON, AZ 85728-4130	CAF No. 0200-29191R Telephone No. (520) 321-4600 Fax No. (520) 321-4040 Check if new: Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters

### 3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
CHANGE IN ACCOUNTING METHOD	FORM 3115	2009

### 4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF. ☐

### 5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below

Name of representative to receive refund check(s) ►

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of the instructions.

Form **2848** (Rev. 6-2008)

**7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2

- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b If you do not want any notices or communications sent to your representative(s), check this box ☐

**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of taxpayer(s).** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature: Richard Brett Date: 11/12/10 Title (if applicable): Treasurer

Print Name: Richard Brett PIN Number:                      Print name of taxpayer from line 1 if other than individual: ROTARY CLUB OF TUCSON FOUNDATION, INC.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Title (if applicable): \_\_\_\_\_

Print Name: \_\_\_\_\_ PIN Number:                     

## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service,
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others,
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there, and
- I am one of the following
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230
  - d Officer—a bona fide officer of the taxpayer's organization
  - e Full-Time Employee—a full-time employee of the taxpayer
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister)
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10 3(d) of Circular 230)
  - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10 7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions
  - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10 7(d) of Circular 230
  - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10 7(d) of Circular 230
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10 3(e))

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
B	ARIZONA	<u>[Signature]</u>	<u>11-12-10</u>

# Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions)	
ROTARY CLUB OF TUCSON FOUNDATION, INC.		51-0172798	
Number, street, and room or suite no. If a P.O. box, see the instructions		Principal business activity code number (see instructions)	
3900 E. TIMROD STREET #4		611710	
City or town, state, and ZIP code		Tax year of change begins (MM/DD/YYYY) 07/01/2009	
TUCSON, AZ 85711		Tax year of change ends (MM/DD/YYYY) 06/30/2010	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions)	
		RICHARD A. BRATT, CPA	
		Contact person's telephone number	
		(520) 321-4600	

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

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☒

<b>Check the box to indicate the type of applicant.</b> <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec 957) <input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2)) <input checked="" type="checkbox"/> Exempt organization Enter Code section ▶ 501 (C) (3)		<b>Check the appropriate box to indicate the type of accounting method change being requested.</b> (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input checked="" type="checkbox"/> Other (specify) ▶ CHANGE TO ACCRUAL METHOD OF ACCOUNTING	
<input type="checkbox"/> Cooperative (Sec 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation <input type="checkbox"/> Insurance co (Sec 816(a)) <input type="checkbox"/> Insurance co (Sec 831) <input type="checkbox"/> Other (specify) ▶			

**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

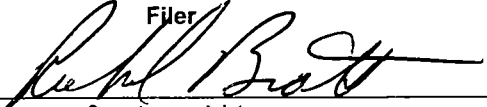
The taxpayer must attach all applicable supplemental statements requested throughout this form.

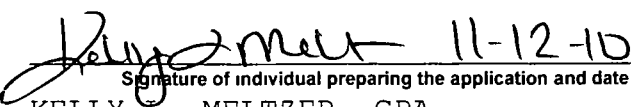
Part I Information For Automatic Change Request		Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.			
▶ (a) Change No. 122 (b) Other <input type="checkbox"/> Description ▶			
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.			X
<b>Note.</b> Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).			

Part II Information For All Requests		Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.			X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.			X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?			N/A

Signature (see instructions)

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

Filer  
  
Signature and date  
RICHARD A. BRATT, TREASURER  
Name and title (print or type)

Preparer (other than filer/applicant)  
  
Signature of individual preparing the application and date  
KELLY L. MELTZER, CPA  
Name of individual preparing the application (print or type)  
BEACHFLEISCHMAN PC  
Name of firm preparing the application

**Part II Information For All Requests (continued)**

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

<b>Part II Information For All Requests (continued)</b>				<b>Yes</b>	<b>No</b>	
<b>12</b>	If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:					
<b>a</b>	The item(s) being changed					
<b>b</b>	The applicant's present method for the item(s) being changed					
<b>c</b>	The applicant's proposed method for the item(s) being changed					
<b>d</b>	The applicant's present overall method of accounting (cash, accrual, or hybrid)					
<b>13</b>	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application. <b>SEE STATEMENT 1</b>					
<b>14</b>	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. If "No," attach an explanation			X		
<b>15a</b>	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?				X	
<b>b</b>	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application					
<b>16</b>	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?			X		
<b>17</b>	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change					
	1st preceding year ended mo JUNE	yr 2009	2nd preceding year ended mo JUNE	yr 2008	3rd preceding year ended mo JUNE	yr 2007
	\$	325,760	\$	476,587	\$	379,213
<b>Part III Information For Advance Consent Request</b>				<b>Yes</b>	<b>No</b>	
<b>18</b>	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures					
<b>19</b>	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists					
<b>20</b>	Attach a copy of all documents related to the proposed change (see instructions)					
<b>21</b>	Attach a statement of the applicant's reasons for the proposed change					
<b>22</b>	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation					
<b>23a</b>	Enter the amount of <b>user fee</b> attached to this application (see instructions) ▶ \$					
<b>b</b>	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)					
<b>Part IV Section 481(a) Adjustment</b>				<b>Yes</b>	<b>No</b>	
<b>24</b>	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below				X	
<b>25</b>	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>67,930</u> . Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. <b>SEE EXHIBIT 1</b>					



<b>Part IV Section 481(a) Adjustment (continued)</b>		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		N/A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?	X	
If "Yes," attach an explanation SEE STATEMENT 2			

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

<b>Part I Change in Overall Method</b> (see instructions)		Amount
1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.	
a	Income accrued but not received (such as accounts receivable) SEE EXHIBIT 2	\$ 67,782
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.	NONE
c	Expenses accrued but not paid (such as accounts payable) SEE EXHIBIT 2	(16,201)
d	Prepaid expenses previously deducted	16,349
e	Supplies on hand previously deducted and/or not previously reported	NONE
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	NONE
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ►	NONE
h	<b>Net section 481(a) adjustment</b> (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.	\$ 67,930
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. SEE ATTACHMENT 1	

<b>Part II Change to the Cash Method For Advance Consent Request</b> (see instructions) N/A	
Applicants requesting a change to the cash method must attach the following information:	
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
2	An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions) N/A

1	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
a	A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
b	If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
c	If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
2	If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following:
a	A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
b	A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
c	A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
d	A statement explaining whether the inventoryable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C—Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information** N/A

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

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (e.g., unit method or dollar-value method)
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories** N/A

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

## Section 263A: Assets (see instructions) N/A

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities

- |           |  |                              |                             |
|-----------|--|------------------------------|-----------------------------|
| <b>2a</b> | Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b>  | If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|           | If line 2b is "No," attach an explanation.   |                              |                             |
| <b>c</b>  | If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>d</b>  | If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|           | If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor                |                              |                             |
|           | If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use  |                              |                             |
| <b>3a</b> | Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b>  | If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts                |                              |                             |
| <b>c</b>  | Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods                          |                              |                             |
| <b>4</b>  | To determine a contract's completion factor using the percentage-of-completion method  |                              |                             |
| <b>a</b>  | Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b>  | If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>5</b>  | Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts       |                              |                             |

1 Attach a description of the inventory goods being changed

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

3a Is the applicant subject to section 263A? If "No," go to line 4a ☐ Yes ☐ No

b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)?  
If "No," attach a detailed explanation ☐ Yes ☐ No

- ### Identification methods:

### Specific Identification

FIFO

LIFO

Other (attach explanation)

## Valuation methods

**Cost**

Cost or market, whichever is lower

Retail cost

Retail, lower of cost or market

Other (attach explanation)

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

--	--	--
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions)
- a Copies of Form(s) 970 filed to adopt or expand the use of the method
- b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c **Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

[illegible]

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

**Section A—Allocation and Capitalization Methods**

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

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

**Section B—Direct and Indirect Costs Required To Be Allocated**

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

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

**Part III Method of Cost Allocation** (see instructions) (continued) N/A**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs )

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

**Schedule E—Change in Depreciation or Amortization** (see instructions) N/A

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

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

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No  
 If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No  
 If "Yes," enter the applicable section ▶ \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? ☐ Yes ☐ No  
 If "Yes," state the election made ▶ \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.)
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
  - c The facts to support the asset class for the proposed method
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property
  - f The applicable convention of the property
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

**Rotary Club of Tucson Foundation, Inc.**  
**EIN 51-0172798**  
**Year Ended 06/30/2010**  
**Form 3115 Attachment: Statement 1**

Statement 1 - Form 3115, Part II, Line 13

Part II, Line 13. Rotary Club of Tucson Foundation, Inc. is a nonprofit corporation exempt from federal income tax under IRC Section 501(c) (3). The mission of the organization is to support the community through donations to educational, community and international charities. The business activity code is 611710.

**OTHER REQUIRED INFORMATION**

The applicant will claim the entire Section 481(a) adjustment in one (1) taxable year in accordance with Revenue Procedure 2008-52, Section 5 04.

Taxpayer hereby agrees to all terms and conditions in Revenue Procedure 2008-52 (as modified by Revenue Procedure 2009-39), and Revenue Procedure 2007-16

**Rotary Club of Tucson Foundation, Inc.**  
**EIN 51-0172798**  
**Year Ended 06/30/2010**  
**Form 3115 Attachment : Exhibit 1**

IRC Section 481(a) Adjustment

2008 Pledges Receivables	52,965
2008 Accounts Receivable	14,817
2008 Prepaid Expenses	16,349
2008 Grants Payable	(13,861)
2008 Deferred Revenue	<u>(2,340)</u>
481(a) Adjustment	<u><u>67,930</u></u>

Under its present method, Rotary Club of Tucson Foundation, Inc (Rotary) recognizes income that is actually or constructively received and deducts expenses in the year paid. Rotary is proposing to change its method of accounting to recognize income in the year earned and deduct expenses in the year incurred.

The methodology used to convert from cash to accrual basis consists of the reversal of the 2008 accrual based items. The IRS Section 481(a) adjustment is the difference between the 2008 pledges receivable, accounts receivable and prepaid expenses and the 2008 accounts payable and deferred revenue. No other accrual items exist in the 2008 financial statements.

**Rotary Club of Tucson Foundation, Inc.**  
**EIN 51-0172798**  
**Year Ended 06/30/2010**  
**Form 3115 Attachment: Statement 2**

Statement 2 - Form 3115, Part IV, Line 27

Accounts receivable of \$14,817 at June 30, 2009 was due from Rotary Club of Tucson. The Rotary Club of Tucson Board of Directors works closely with and provides ongoing administrative support to the Rotary Club of Tucson Foundation Board of Directors



**Rotary Club of Tucson Foundation, Inc.**  
**EIN 51-0172798**  
**Year Ended 06/30/2010**  
**Form 3115 Attachment : Exhibit 2**

Exhibit 2 - Schedule A, Part I, Line 1

The cash method of accounting was used when preparing the balance sheet for the period ending June 30, 2009. The IRC Section 481(a) adjustment for FYE 2010 is \$67,930 which consists of a \$84,131 increase in income for the FYE 2009 Pledges receivable, accounts receivable and prepaid expenses and a \$16,201 decrease in income for the FYE 2009 grants payable and deferred revenue.

Pledges Receivable for FYE 2009	52,965
Accrued Accounts Receivable FYE 2009 Due from Rotary Club of Tucson	14,817
Prepaid Expense FYE 2009 Classic Car Show Fundraising Expenses	16,349
Grants Payable FYE 2009	(13,861)
Deferred Revenue FYE 2009 Classic Car Show Fundraising Revenue	<u>(2,340)</u>
Net IRC Section 481(a) Adjustment	<u><u>67,930</u></u>

# **ROTARY CLUB OF TUCSON FOUNDATION**

## **STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2009**

**(See Accountants' Compilation Report)**

### **ASSETS**

	General Fund	Hispanic Education Fund	Scholarship Endowment Fund	Community Charities Fund	Centennial Project Fund	Total
Cash and cash equivalents	\$ 44,028	\$ 6,459	\$ 42,543	\$ 23,828		\$ 116,858
Investments	59,054	80,887	288,080	416,585		844,606
Classic Car Show prepaid expense				16,349		16,349
Pledges receivable, net					\$ 52,965	52,965
Note receivable, Gary Murphy					30,000	30,000
Interfund receivables (payables), net	61,534	(2,733)	(31,994)	(43,515)	16,708	
Due from Rotary Club of Tucson	14,817					14,817
	<u>\$ 179,433</u>	<u>\$ 84,613</u>	<u>\$ 298,629</u>	<u>\$ 413,247</u>	<u>\$ 99,673</u>	<u>\$1,075,595</u>

### **LIABILITIES AND NET ASSETS**

Liabilities:						
Accounts payable	\$ 13,861					\$ 13,861
Deferred Revenue - Classic Car Show				\$ 2,340		2,340
	<u>13,861</u>			<u>2,340</u>		<u>16,201</u>
Net assets:						
Unrestricted:						
Designated	13,861	\$ 84,613	\$ 144,178	410,907		653,559
Undesignated	<u>151,711</u>					<u>151,711</u>
	<u>165,572</u>	<u>84,613</u>	<u>144,178</u>	<u>410,907</u>		<u>805,270</u>
Temporarily restricted:						
Centennial Project					\$ 99,673	99,673
Scholarship Endowment			2,027			2,027
			<u>2,027</u>		<u>99,673</u>	<u>101,700</u>
Permanently restricted						
Scholarship Endowment			152,424			152,424
			<u>152,424</u>			<u>152,424</u>
	<u>165,572</u>	<u>84,613</u>	<u>298,629</u>	<u>410,907</u>	<u>99,673</u>	<u>1,059,394</u>
	<u>\$ 179,433</u>	<u>\$ 84,613</u>	<u>\$ 298,629</u>	<u>\$ 413,247</u>	<u>\$ 99,673</u>	<u>\$1,075,595</u>