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Form 990

## Return of Organization Exempt From Income Tax

2010

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

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

Open to Public Inspection

## A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010

B Check if applicable	C Name of organization NATIONAL GROUND WATER ASSOCIATION INC		D Employer identification number 31-0961448
<input type="checkbox"/> Address change	Doing Business As		E Telephone number (614) 898-7791
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) 601 DEMPSEY ROAD		F Gross receipts \$ 18,234,737
<input type="checkbox"/> Initial return	Room/suite		G Gross receipts \$ 18,234,737
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			

F Name and address of principal officer KEVIN MCCRAY 601 DEMPSEY ROAD WESTERVILLE, OH 43081	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)
	H(c) Group exemption number ►

I Tax-exempt status  501(c)(3)  501(c) ( 6 ) ► (insert no )  4947(a)(1) or  527

J Website: ► WWW NGWA.ORG

K Form of organization  Corporation  Trust  Association  Other ► L Year of formation 1948 M State of legal domicile OH

## Part I Summary

1 Briefly describe the organization's mission or most significant activities DEDICATED TO ADVANCING GROUNDWATER KNOWLEDGE	
2 Check this box ► 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) . . . . .	3 16
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 16
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) . . . . .	5 39
6 Total number of volunteers (estimate if necessary) . . . . .	6 225
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 1,312,970
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b 280,143

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 60,000	Current Year 0
9 Program service revenue (Part VIII, line 2g) . . . . .	4,385,381	4,750,292
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .	107,951	254,056
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	707,771	528,008
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	5,261,103	5,532,356

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3 ) . . . . .	9,199	6,400
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,995,784	2,103,518
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ► 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) . . . . .	2,904,591	2,932,082
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	4,909,574	5,042,000
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	351,529	490,356

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 8,222,221	End of Year 8,938,576
21 Total liabilities (Part X, line 26) . . . . .	2,700,074	2,806,447
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	5,522,147	6,132,129

## Part II Signature Block

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 PAUL HUMES CHIEF FINANCIAL OFFICER Type or print name and title	2011-07-26 Date
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Paid Preparer Use Only	Print/Type preparer's name GRETA RZYMEK CPA	Preparer's signature GRETA RZYMEK CPA	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ► REA & ASSOCIATES INC CPA'S			Firm's EIN ►	
	Firm's address ► 5775 PERIMETER DRIVE - SUITE 200 DUBLIN, OH 430173224			Phone no ► (614) 889-8725	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III **1 Briefly describe the organization's mission**

THE NATIONAL GROUND WATER ASSOCIATION IS THE HALLMARK ORGANIZATION FOR ANYONE AFFILIATED WITH THE GROUNDWATER INDUSTRY. A NONPROFIT ORGANIZATION, NGWA IS COMPOSED OF U.S. AND INTERNATIONAL GROUNDWATER PROFESSIONALS-CONTRACTORS, SCIENTISTS AND ENGINEERS, EQUIPMENT MANUFACTURERS, AND SUPPLIERS. OUR PURPOSE IS TO PROVIDE GUIDANCE TO MEMBERS, GOVERNMENT REPRESENTATIVES, AND THE PUBLIC FOR SOUND SCIENTIFIC, ECONOMIC, AND BENEFICIAL DEVELOPMENT, PROTECTION, AND MANAGEMENT OF THE WORLD'S GROUNDWATER RESOURCES

**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 \$ ) (Revenue \$ ) including grants of \$

EDUCATION AND CERTIFICATION - THE NATIONAL GROUND WATER ASSOCIATION (NGWA) HOSTS ON AVERAGE, EIGHT CONFERENCES EVERY YEAR, IN ADDITION TO THE ANNUAL GROUND WATER EXPO, GROUND WATER SUMMIT, 30 OR SO SHORT COURSES, AND NUMEROUS WEBINARS. IN ADDITION, NGWA ALSO OFFERS A VARIETY OF CUSTOMIZED, IN-HOUSE TRAINING COURSES. THE NGWA ALSO OFFERS TWO CERTIFICATION PROGRAMS AND A PROFESSIONAL RECOGNITION PROGRAM. THE CERTIFICATION PROGRAM INCLUDES THE "NWGA WELL CONSTRUCTION AND PUMP INSTALLATION CERTIFICATION" FOR CONTRACTORS AND THE "CERTIFIED GROUND WATER PROFESSIONAL" DESIGNATION FOR SCIENTISTS AND ENGINEERS. NGWA OFFERS MANUFACTURERS AND SUPPLIERS THE "CERTIFIED SALES PROFESSIONAL" DESIGNATION

**4b** (Code ) (Expenses \$ ) (Revenue \$ ) including grants of \$

MEMBERSHIP - THE NATIONAL GROUND WATER ASSOCIATION (NGWA) HAS OVER 13,000 MEMBERS AND IT PROVIDES GROUNDWATER PROFESSIONALS WITH PROFESSIONAL AND TECHNICAL LEADERSHIP IN THE ADVANCEMENT OF THE GROUND WATER INDUSTRY AND IN THE PROTECTION, PROMOTION AND RESPONSIBLE DEVELOPMENT OF THE RESOURCES. NGWA PROVIDES GROUNDWATER PROFESSIONALS A VARIETY OF BENEFITS, INCLUDING AWARD-WINNING PUBLICATION SUBSCRIPTIONS, NGWA COURSES, CONFERENCES, AND NGWA BOOKSTORE, OPPORTUNITIES TO PARTICIPATE IN INTEREST GROUPS, VOLUNTEER OPPORTUNITIES, NGWA PUBLISHED RESEARCH PAPERS, ARTICLE, AND CONFERENCE PROCEEDINGS THROUGH GROUND WATER ON-LINE, NGWA MEMBERSHIP DIRECTORY, A LISTING IN ONE OF THE "FIND A GROUNDWATER PROFESSIONAL" ONLINE DIRECTORIES, COMMUNITY WATER SYSTEM SURVEYS, INDUSTRIAL REPORTS, AS WELL AS A VARIETY OF OTHER SERVICES

**4c** (Code ) (Expenses \$ ) (Revenue \$ ) including grants of \$

TRADE SHOWS - THE NATIONAL GROUND WATER ASSOCIATION OFFERS/ORGANIZES REGIONAL TRADE SHOWS. THESE SHOWS ARE HELD YEARLY AND OFFER OPPORTUNITIES FOR MANUFACTURES AND SUPPLIES OF GROUND WATER EQUIPMENT AND SUPPLIES TO EXHIBIT THEIR GOODS

**4d Other program services (Describe in Schedule O ) See also Additional Data for Description**

(Expenses \$ ) (Revenue \$ ) including grants of \$

**4e Total program service expenses**

**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 (see instruction)? . . . . .

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, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? 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 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .

b 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 . . . . .

c 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 . . . . .

d 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 . . . . .

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .

f 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 (ASC 740)? If "Yes," complete Schedule D, Part XI . . . . .

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

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then 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, Parts I and IV . . . . .

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 U.S.? If "Yes," complete Schedule F, Parts II and IV . . . . .

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 U.S.? If "Yes," complete Schedule F, Parts III and IV . . . . .

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 (see instructions) . . . . .

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 . . . . .

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

b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) . . . . .

	Yes	No
1		No
2		No
3		No
4		
5	Yes	
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b	Yes	
11c		No
11d		No
11e		No
11f	Yes	
12a		No
12b	Yes	
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20a		No
20b		

**Part IV Checklist of Required Schedules (continued)**

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	<input checked="" type="checkbox"/>	21	Yes	
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	<input checked="" type="checkbox"/>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 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	<input checked="" type="checkbox"/>	23	Yes	
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-24d and complete Schedule K. If "No," go to line 25		24a		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		24b		
24c	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		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		25a		
25b	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		
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		No
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		No
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		No
28b	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28b		No
28c	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		32		No
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	<input checked="" type="checkbox"/>	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	<input checked="" type="checkbox"/>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?		35		No
35	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		36		
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	<input checked="" type="checkbox"/>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O		38	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	43
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	39
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
<p><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes
<b>4a</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)?	4a	No
<b>b</b>	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
<b>6a</b>	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	No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	
<b>a</b>	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?	7b	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter	10a	
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10b	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter	11a	
<b>a</b>	Gross income from members or shareholders	11b	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a	
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?		
<p><b>Note.</b> See the instructions for additional information the organization must report on Schedule O</p>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year . . . . .

1b Enter the number of voting members included in line 1a, above, who are independent . . . . .

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? . . . . .

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? . . . . .

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

5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .

6 Does the organization have members or stockholders? . . . . .

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body? . . . . .

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 . . . . .

	Yes	No
1a	16	
1b	16	
2		No
3		No
4		No
5		No
6	Yes	
7a	Yes	
7b	Yes	
8a	Yes	
8b	Yes	
9		No

### 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? . . . . .

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? . . . . .

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

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

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .

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

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

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?

a The organization's CEO, Executive Director, or top management official . . . . .

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 Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .

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? . . . . .

	Yes	No
10a		No
10b		
11a	Yes	
12a	Yes	
12b	Yes	
12c	Yes	
13		No
14	Yes	
15a	Yes	
15b		No
16a		No
16b		

### Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Form 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  
 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. See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►  
 KEVIN MCCRAY  
 601 DEMPSEY ROAD  
 WESTERVILLE, OH 43081  
 (614) 898-7791

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

 Check if Schedule O contains a response to any question in this Part VII 
**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.

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

• List all of the organization's **current** key employees, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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
		Or director	Individual trustee	Institutional Trustee	Office	Key employee			
(1) ART BECKER PRESIDENT	1 00	X		X			0	0	0
(2) JOHN PITZ PRESIDENT-ELECT	1 00	X		X			0	0	0
(3) GRIFFIN CROSBY JR SECRETARY	1 00	X		X			0	0	0
(4) RICHARD THRON TREASURER	1 00	X		X			0	0	0
(5) W RICHARD LATON AGWSE DIVISION CHAIR	1 00	X		X			0	0	0
(6) DAN MEYER CONTRACTORS DIVISION CHAIR	1 00	X		X			0	0	0
(7) JOHN CHRIST MANUFACTURERS DIVISION CHA	1 00	X		X			0	0	0
(8) RONNIE HENSLEY SUPPLIERS DIVISION CHAIR	1 00	X		X			0	0	0
(9) SUSIE GIVENS DIRECTOR	1 00	X					0	0	0
(10) JOSEPH AUGIE GUARDINO DIRECTOR	1 00	X					0	0	0
(11) JOE LARGE DIRECTOR	1 00	X					0	0	0
(12) BRENT MURRAY DIRECTOR	1 00	X					0	0	0
(13) JOHN W HENRICH PAST PRESIDENT	1 00	X					0	0	0
(14) JEFF WILLIAMS DIRECTOR	1 00	X					0	0	0
(15) GARY SHAWYER DIRECTOR	1 00	X					0	0	0
(16) TODD HUNTER DIRECTOR	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 (describe hours for related organizations in Schedule O)	(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
		Or director	Individual trustee	Institutional Trustee	Officer	Key employee	Highest compensated employee in organization		
(17) MICHAEL KEEN ALTERNATE	1 00	X						0	0
(18) THOMAS MCDERMOTT JR ALTERNATE	1 00	X						0	0
(19) DAN STEVENS ALTERNATE	1 00	X						0	0
(20) KEVIN MCCRAY EXECUTIVE DIRECTOR	40 00			X				146,983	0
(21) PAUL HUMES CHIEF FINANCIAL OFFICER	40 00			X				103,070	0
<b>1b Sub-Total . . . . .</b>									
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>									
<b>d Total (add lines 1b and 1c) . . . . .</b>							250,053	0	30,541

**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 **►2**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	3	No
<b>4</b> 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 . . . . .	4	Yes
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	5	No

**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
WILEY-BLACKWELL 111 RIVER STREET HOBOKEN, NJ 07030	PRINTING	268,912
JB KENEHAN PO BOX 1170 WILWAUKEE, WI 43201	PRINTING	260,530
DUTKO GROUP FIRST STREET SE WASHINGTON, DC 20003	LOBBYING	207,850
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization <b>►3</b>		

**Part VIII Statement of Revenue**

Contributions, grants and other similar amounts			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>1a</b> Federated campaigns . . . . .	<b>1a</b>						
<b>b</b> Membership dues . . . . .	<b>1b</b>						
<b>c</b> Fundraising events . . . . .	<b>1c</b>						
<b>d</b> Related organizations . . . . .	<b>1d</b>						
<b>e</b> Government grants (contributions)	<b>1e</b>						
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>						
<b>g</b> Noncash contributions included in lines 1a-1f \$							
<b>h Total.</b> Add lines 1a-1f . . . . .							
Program Service Revenue		Business Code					
		<b>2a</b> MEMBERSHIP DUES	900099	1,596,011	1,596,011		
		<b>b</b> CONVENTION AND EXPOSIT	611600	1,361,427	1,361,427		
		<b>c</b> PUBLISHING/ADVERTISING	511120	1,346,602	33,632	1,312,970	
		<b>d</b> COURSE AND CONFERENCE	611600	446,252	446,252		
		<b>e</b>					
		<b>f</b> All other program service revenue					
<b>g Total.</b> Add lines 2a-2f . . . . .		4,750,292					
Other Revenue		Investment income (including dividends, interest and other similar amounts) . . . . .					
		<b>3</b>		46,431		46,431	
		<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
		<b>5</b> Royalties . . . . .		261,368		261,368	
		<b>6a</b> Gross Rents	(I) Real	(II) Personal			
<b>b</b> Less rental expenses							
<b>c</b> Rental income or (loss)							
<b>d</b> Net rental income or (loss) . . . . .							
<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other					
<b>b</b> Less cost or other basis and sales expenses	12,822,980	550					
<b>c</b> Gain or (loss)	12,615,905						
<b>d</b> Net gain or (loss) . . . . .	207,075	550					
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .							
<b>a</b>							
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>	149,411					
<b>c</b> Net income or (loss) from sales of inventory . . . . .		86,476					
Miscellaneous Revenue	Business Code						
<b>11a</b> OTHER RELATED INCOME	900099	203,705	203,705				
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .		203,705					
<b>12 Total revenue.</b> See Instructions . . . . .		5,532,356	3,703,962	1,312,970	515,424		

**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	6,400			
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 . . . . .	280,594			
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	1,463,897			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	40,615			
9 Other employee benefits . . . . .	180,849			
10 Payroll taxes . . . . .	137,563			
a Fees for services (non-employees) Management . . . . .				
b Legal . . . . .	23,695			
c Accounting . . . . .	40,650			
d Lobbying . . . . .	213,769			
e Professional fundraising services See Part IV, line 17 . . . . .				
f Investment management fees . . . . .	46,072			
g Other . . . . .	567,245			
12 Advertising and promotion . . . . .	7,965			
13 Office expenses . . . . .	315,998			
14 Information technology . . . . .	70,554			
15 Royalties . . . . .	1,710			
16 Occupancy . . . . .	184,164			
17 Travel . . . . .	222,305			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	128,953			
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	70,519			
23 Insurance . . . . .	103,436			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a UNRELATED BUSINESS INCO	109,591			
b PUBLISHING EXPENSES	640,236			
c CREDIT CARD / BANK CHAR	93,658			
d EVENT PROFIT SHARING EX	48,743			
e MISCELLANEOUS EXPENSE	25,683			
f All other expenses	17,136			
25 Total functional expenses. Add lines 1 through 24f	5,042,000			
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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**

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
Assets	1 Cash—non-interest-bearing . . . . .	1	1,192,699
	2 Savings and temporary cash investments . . . . .	2,761,200	1,789,840
	3 Pledges and grants receivable, net . . . . .	3	
	4 Accounts receivable, net . . . . .	642,058	712,097
	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)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L . . . . .	6	
	7 Notes and loans receivable, net . . . . .	7	
	8 Inventories for sale or use . . . . .	123,797	115,596
	9 Prepaid expenses and deferred charges . . . . .	137,857	124,463
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	2,071,009
	b Less accumulated depreciation . . . . .	10b	1,379,099
		760,468	10c
		691,910	
	11 Investments—publicly traded securities . . . . .	11	3,095,349
	12 Investments—other securities See Part IV, line 11 . . . . .	12	1,101,062
	13 Investments—program-related See Part IV, line 11 . . . . .	13	
	14 Intangible assets . . . . .	14	
	15 Other assets See Part IV, line 11 . . . . .	15	115,560
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	16	8,938,576
Liabilities	17 Accounts payable and accrued expenses . . . . .	17	1,693,981
	18 Grants payable . . . . .	18	
	19 Deferred revenue . . . . .	19	1,112,466
	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 . . . . .	25	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	26	2,806,447
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets . . . . .	27	5,522,147
	28 Temporarily restricted net assets . . . . .	28	6,132,129
	29 Permanently restricted net assets . . . . .	29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
	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	
	<b>33 Total net assets or fund balances . . . . .</b>	<b>33</b>	5,522,147
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	<b>34</b>	6,132,129

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,532,356
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,042,000
3	Revenue less expenses Subtract line 2 from line 1	3	490,356
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,522,147
5	Other changes in net assets or fund balances (explain in Schedule O)	5	119,626
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	6,132,129

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? <input type="checkbox"/>	2a	No
2b Were the organization's financial statements audited by an independent accountant? <input type="checkbox"/>	2b	Yes
2c If "Yes," to 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 <input type="checkbox"/>	2c	Yes
2d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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? <input type="checkbox"/>	3a	No
3b 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 <input type="checkbox"/>	3b	

**SCHEDULE C**  
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities****2010****For Organizations Exempt From Income Tax Under section 501(c) and section 527**

► Complete if the organization is described below.  
 ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

**Open to Public  
Inspection**

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization NATIONAL GROUND WATER ASSOCIATION INC	Employer identification number 31-0961448
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$ 0
- 3 Volunteer hours 0

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ► \$
- 4 Did the filing organization file Form 1120-POL for this year?  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

<b>A</b> Check <input type="checkbox"/> if the filing organization belongs to an affiliated group	<b>B</b> Check <input type="checkbox"/> if the filing organization checked box A and "limited control" provisions apply		
<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		<b>(a) Filing Organization's Totals</b>	<b>(b) Affiliated Group Totals</b>
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)			
<b>d</b> Other exempt purpose expenditures			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)			
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns			
<b>If the amount on line 1e, column (a) or (b) is:</b> Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000		<b>The lobbying nontaxable amount is:</b> 20% of the amount on line 1e \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)			
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-			
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-			
<b>j</b> 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**

<b>Calendar year (or fiscal year beginning in)</b>	<b>(a) 2007</b>	<b>(b) 2008</b>	<b>(c) 2009</b>	<b>(d) 2010</b>	<b>(e) Total</b>
<b>2a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots non-taxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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
<b>1</b> 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			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities? If "Yes," describe in Part IV			
<b>j</b> Total lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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	No
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	No
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	Yes

**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	1,596,011
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	2a	124,502
<b>b</b> Carryover from last year	2b	-210,174
<b>c</b> Total	2c	-85,672
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	124,502
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	-210,174

**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 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
ORGANIZATIONS DIRECT AND INDIRECT POLITICAL CAMPAIGN ACTIVITIES	PART I-A, LINE 1	THE NATIONAL GROUND WATER ASSOCIATION AND ITS MEMBERS REGULARLY PROVIDE INPUT ON LEGISLATION AND REGULATIONS AFFECTING GROUNDWATER AND MEMBERS' BUSINESSES. THE ASSOCIATION PROVIDES SCIENTIFIC INPUT INTO GROUNDWATER, USE, PROTECTION, AND REMEDIATION LEGISLATION AND REGULATION. IN ADDITION, THE ASSOCIATION IS AN ACTIVE PARTICIPANT IN DEBATES REGARDING DRINKING WATER QUALITY AND DELIVERY METHODS. BUSINESS ISSUES ARE ALSO ADDRESSED FROM THE PERSPECTIVE OF GROUNDWATER INDUSTRY PRACTICES. THE NATIONAL GROUND WATER ASSOCIATION TREATS ALL GOVERNMENTAL AFFAIRS DEPARTMENT EXPENSES AS NON-DEDUCTIBLE DUES. THE ASSOCIATION DOES NOT ENGAGE IN POLITICAL CAMPAIGN ACTIVITIES. THE ASSOCIATION, THROUGH ITS PAC, CONTRIBUTES MONEY TO THOSE CONGRESSIONAL REPRESENTATIVES RUNNING FOR RE-ELECTION THAT THE ASSOCIATION BELIEVES HAVE INTEREST IN GROUND WATER RELATED ISSUES.

2010

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**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.

Department of the Treasury  
Internal Revenue Service**Name of the organization**

NATIONAL GROUND WATER ASSOCIATION INC

**Employer identification number**

31-0961448

**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?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?  Yes  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)

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically importantly land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?  Yes  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 170(h)(4)(B)(ii)?  Yes  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 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 the 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

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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.

	<b>(a) Current Year</b>	<b>(b) Prior Year</b>	<b>(c) Two Years Back</b>	<b>(d) Three Years Back</b>	<b>(e) Four Years Back</b>
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Investment earnings or losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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 . . . . .  Yes  No

**(ii)** related organizations . . . . .  Yes  No

**b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .  Yes  No

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

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

	<b>Description of investment</b>	<b>(a) Cost or other basis (investment)</b>	<b>(b) Cost or other basis (other)</b>	<b>(c) Accumulated depreciation</b>	<b>(d) Book value</b>
<b>1a</b> Land . . . . .		70,000			70,000
<b>b</b> Buildings . . . . .		900,000	320,625		579,375
<b>c</b> Leasehold improvements . . . . .		61,366	61,366		0
<b>d</b> Equipment . . . . .		996,062	953,527		42,535
<b>e</b> Other . . . . .		43,581	43,581		0
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .					691,910

**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
(1) Financial derivatives		
(2) Closely-held equity interests	1,101,062	C
Other		

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

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1
2 Total expenses (Form 990, Part IX, column (A), line 25)	2
3 Excess or (deficit) for the year Subtract line 2 from line 1	3
4 Net unrealized gains (losses) on investments	4
5 Donated services and use of facilities	5
6 Investment expenses	6
7 Prior period adjustments	7
8 Other (Describe in Part XIV)	8
9 Total adjustments (net) Add lines 4 - 8	9
10 Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10

**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	5,651,982
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments . . . . .	2a	
b Donated services and use of facilities . . . . .	2b	
c Recoveries of prior year grants . . . . .	2c	
d Other (Describe in Part XIV) . . . . .	2d	
e Add lines 2a through 2d . . . . .	2e	
3 Subtract line 2e from line 1 . . . . .	3	
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	
5 Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12) . . . . .	5	

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

1 Total expenses and losses per audited financial statements . . . . .	1	5,042,000
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	
3 Subtract line 2e from line 1 . . . . .	3	
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	
5 Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18) . . . . .	5	

**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, 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.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	FIN 48 FOOTNOTE EFFECTIVE JANUARY 1, 2009, GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRES THE ASSOCIATION TO EVALUATE THE LEVEL OF UNCERTAINTY RELATED TO WHETHER TAX POSITIONS TAKEN WILL BE SUSTAINED UPON EXAMINATION. ANY POSITIONS TAKEN THAT DO NOT MEET THE MORE-LIKELY-THAN-NOT THRESHOLD MUST BE QUANTIFIED AND RECORDED AS A LIABILITY FOR UNRECOGNIZED TAX BENEFITS IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF FINANCIAL POSITION ALONG WITH INTEREST AND PENALTIES THAT WOULD BE PAYABLE TO THE TAXING AUTHORITIES UPON EXAMINATION. THE ASSOCIATION BELIEVES THAT NONE OF THE TAX POSITIONS TAKEN WOULD MATRIALLY IMPACT THE FINANCIAL STATEMENTS, AND NO SUCH LIABILITIES HAVE BEEN RECORDED IN GENERAL, THE ASSOCIATION IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE OR LOCAL INCOME TAX EXAMINATION BY AUTHORITIES FOR THE YEARS ENDED DECEMBER 31, 2007 AND PRIOR.

**Schedule I  
(Form 990)**

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

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

► Attach to Form 990

2010

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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Name of the organization

NATIONAL GROUND WATER ASSOCIATION INC

**Employer identification number**

31-0961448

## **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? . . . . .  Yes  No

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. Part II can be duplicated if additional space is needed.

**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 Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THE NATIONAL GROUND WATER ASSOCIATION HAS A COMMITTEE THAT OVERSEES THE DISTRIBUTION AND MONITORING OF GRANTS THE MONITORING PROCESS BEGINS WITH THE APPLICATION FOR THE GRANT PROPOSALS EACH MEMBER OF THE COMMITTEE COMPLETES A SCIENTIFIC/TECHNICAL EVALUATION OF EACH PROPOSAL EACH GRANT APPLICATION IS REVIEWED FOR A VARIETY OF ATTRIBUTES, WHICH ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES RESEARCH RELEVANCE AND QUALITY/CAPABILITY UPON COMPLETION OF THE RESEARCH, THE GRANTEE SUBMITS A COPY OF THE INVESTIGATOR'S REPORT SUMMARIZING THE FINDINGS THE COMMITTEE THEN REVIEWS THE REPORT AND MAKES COMMENTS ON THE RESEARCH THE RESEARCHER THEN MUST ADDRESS THE COMMENTS OF THE COMMITTEE AND FINALIZE THE RESEARCH FINDINGS

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

**2010**Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
**► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**  
**► Attach to Form 990. ► See separate instructions.**

**Open to Public Inspection****Name of the organization**

NATIONAL GROUND WATER ASSOCIATION INC

**Employer identification number**

31-0961448

**Part I Questions Regarding Compensation**

Yes

No

**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 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 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 in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" 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 from the organization or a related organization?

**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 501(c)(3) and 501(c)(4) organizations only 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)?

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies 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 VII.

**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				
(1) KEVIN MCCRAY	(i) 137,844 0	8,489 0	650 0	6,396 0	12,051 0	165,430 0	0 0
( 2 )							
( 3 )							
( 4 )							
( 5 )							
( 6 )							
( 7 )							
( 8 )							
( 9 )							
( 10 )							
( 11 )							
( 12 )							
( 13 )							
( 14 )							
( 15 )							
( 16 )							

**Part III Supplemental Information**

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

Identifier	Return Reference	Explanation
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**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ****2010****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990 or 990-EZ.**

**Name of the organization**

NATIONAL GROUND WATER ASSOCIATION INC

**Employer identification number**

31-0961448

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		<p>THE MEMBERSHIP IN THE NATIONAL GROUND WATER ASSOCIATION (NGWA) CONSISTS OF ACTIVE, ASSOCIATE, RETIRED/EMERITUS, LIFE AND HONORARY MEMBERS, AS WELL AS AFFILIATED AND ASSOCIATED ORGANIZATIONS ACTIVE MEMBERS - ACTIVE MEMBERS OF THE NGWA ARE DIVIDED INTO FOUR MEMBERSHIP DIVISIONS THESE MEMBERSHIP DIVISIONS INCLUDE CONTRACTORS, SCIENTISTS AND ENGINEERS, MANUFACTURERS, AND SUPPLIERS THE CONTRACTORS MEMBERSHIP DIVISION IS FOR ANY PERSON OR FIRM PRIMARILY ENGAGED IN THE BUSINESS OF GROUND WATER-RELATED CONSTRUCTION OR SERVICE AND/OR PUMP INSTALLATION OR SERVICE OR ANY INDIVIDUAL ENROLLED IN A HIGH SCHOOL, UNIVERSITY, COLLEGE OR PREPARATORY SCHOOL OR VOCATIONAL CURRICULUM, PUBLIC OR PRIVATE, STUDYING SUBJECT MATTER EMBRACING THE GROUND WATER INDUSTRY THE ASSOCIATION OF GROUND WATER SCIENTISTS AND ENGINEERS (AGWSE) DIVISION INCLUDES ANY PERSON OR FIRM ENGAGED IN THE SUPERVISION, REGULATION, EVALUATION, DEVELOPMENT, REMEDIATION OR INVESTIGATION OF UNDERGROUND WATERS OR GROUND WATER SUPPLY INSTALLATIONS OR RELATED TECHNOLOGY OR ANY INDIVIDUAL IN AN UNIVERSITY, COLLEGE OR PREPARATORY SCHOOL, PUBLIC OR PRIVATE, STUDYING OR TEACHING SUBJECT MATTER EMBRACING THE GROUND WATER INDUSTRY THE MANUFACTURERS MEMBERSHIP DIVISION INCLUDES ANY PERSON OR FIRM ENGAGED IN MANUFACTURING EQUIPMENT, MATERIALS OR SUPPLIES USED IN THE GROUND WATER INDUSTRY SUPPLIERS MEMBERSHIP DIVISION INCLUDES ANY PERSON OR FIRM WHO DOES NO CONTRACTING FOR THE CONSTRUCTION OF GROUND WATER-RELATED WELLS AND/OR INSTALLATION AND SERVICING OF WATER PUMPS, AND WHICH IS AN ESTABLISHED WHOLESALER MAINTAINING A WAREHOUSE AND STOCK OF PUMPS, PUMP PARTS AND OTHER WATER HANDLING EQUIPMENT WHICH ARE SOLD REGULARLY TO DEALERS AND/OR CONTRACTORS FOR RESALE, OR IS ENGAGED IN THE BUSINESS OF SUPPLYING EQUIPMENT, RIGS, OR TOOLS OR RENDERING SPECIALIZED SERVICES TO THE GROUND WATER INDUSTRY FROM AND ESTABLISHED PLACE OF BUSINESS IN ITS TRADING AREA ASSOCIATE MEMBERS - ASSOCIATE MEMBERS INCLUDE ANY PERSON, FIRM OR ORGANIZATION INTERESTED IN THE WORK OF THE NGWA WHO IS NOT ELIGIBLE TO BECOME AN ACTIVE MEMBER ASSOCIATE MEMBERS ARE NOT RECOGNIZED INTO A DIVISION OF THE NGWA RETIRED/EMERITUS MEMBERS - RETIRED/EMERITUS MEMBERS INCLUDE PERSONS WHO HAVE BEEN ACTIVE MEMBERS OF THE NGWA AND WHO, AS A RESULT OF RETIREMENT, DISABILITY OR OTHER GOOD CAUSE, ARE NO LONGER ACTIVE IN THE GROUND WATER INDUSTRY RETIRED/EMERITUS MEMBERS MUST BE RECOMMENDED BY THE BOARD OF DIRECTORS OF THEIR RESPECTIVE STATE ASSOCIATION, OR THE MEMBERSHIP COMMITTEE, OR THE BOARD OF DIRECTORS OF THE DIVISION OF NGWA IN WHICH THE MEMBER HAD MEMBERSHIP, AND WITH THE CONSENT OF THE NGWA BOARD OF DIRECTORS RETIRED/EMERITUS MEMBERS MAY SERVE AS DELEGATES IF THE PERSON IS SO DESIGNATED BY THEIR AFFILIATED STATE ASSOCIATION OR BY THEIR RESPECTIVE MEMBERSHIP DIVISION LIFE MEMBERS - LIFE MEMBERS INCLUDE PERSONS OF ACKNOWLEDGED EMINENCE IN THE GROUND WATER INDUSTRY, OR WHO HAVE CONTRIBUTED SOME SPECIAL SERVICE IN THE FURTHERANCE OF THE GROUND WATER INDUSTRY OR TO NGWA, WHO ARE ELECTED TO LIFE MEMBERSHIP UPON RECOMMENDATION BY THE MEMBERSHIP COMMITTEE AND AFFIRMATIVE VOTE OF THE NGWA BOARD OF DIRECTORS LIFE MEMBERS RETAIN ALL PRIVILEGES OF ACTIVE MEMBERS LIFE MEMBERS MAY SERVE AS DELEGATES IF THE PERSON IS SO DESIGNATED BY THEIR AFFILIATED STATE ASSOCIATION OR BY THEIR RESPECTIVE MEMBERSHIP DIVISION HONORARY MEMBERS - HONORARY MEMBERS INCLUDE PERSONS OF ACKNOWLEDGED EMINENCE FROM OUTSIDE THE GROUND WATER INDUSTRY WHO HAVE CONTRIBUTED SOME SPECIAL SERVICE TO THE INDUSTRY OR TO THE NGWA HONORARY MEMBERS ARE ELECTED BY RECOMMENDATION OF THE MEMBERSHIP COMMITTEE AND AFFIRMATIVE VOTE OF THE NGWA BOARD OF DIRECTORS HONORARY MEMBERS ARE EXEMPT FROM MEMBERSHIP FEES AND ARE ENTITLED TO ALL PRIVILEGES AND BENEFITS AS ESTABLISHED BY THE NGWA BOARD OF DIRECTORS AFFILIATE STATE PROGRAM - AFFILIATE ORGANIZATIONS ARE ESTABLISHED AND NGWA RECOGNIZED ORGANIZATIONS REPRESENTING THE GROUND WATER INDUSTRY THE NGWA BOARD OF DIRECTORS SHALL RECOGNIZE FOR PARTICIPATION IN THE AFFILIATE STATE PROGRAM ONLY ONE AFFILIATE STATE-LEVEL ORGANIZATION PER STATE, U.S. TERRITORY, U.S. POSSESSION, OR FOR A NATION OTHER THAN THE UNITED STATES OF AMERICA BENEFITS AND DUES ARE ESTABLISHED BY THE NGWA BOARD OF DIRECTORS ASSOCIATED STATE SOCIETY PROGRAM - ASSOCIATED ORGANIZATIONS INCLUDE STATE-SPECIFIC GROUND WATER ORGANIZATIONS WITH NON-PROFIT STATUS THE ASSOCIATED STATE SOCIETY PROGRAM DESIGNATION DOES NOT AFFECT THE DELEGATE PROCESS, WHICH IS ADMINISTERED SOLELY THROUGH THE AFFILIATE STATE PROGRAM ASSOCIATED STATE SOCIETY ORGANIZATIONS ARE FOR PURPOSES OF INCREASING COMMUNICATION AND SHARING EXPERTISE WITH THE GROUND WATER INDUSTRY</p>

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THE MEETING OF DELEGATES IS AUTHORIZED TO REPRESENT THE MEMBERSHIP OF THE NGWA AND IS DIRECTED TO EXPRESS THE WILL OF THE MEMBERSHIP TO THE NGWA BOARD OF DIRECTORS. THE MEETING OF DELEGATES SHALL ELECT THE CONTRACTORS DIVISION MEMBERS TO THE NGWA BOARD OF DIRECTORS (SEE THE FOLLOWING SCHEDULE O NOTES - "FORM 990, PART VI, SECTION A, LINE 7 ELECTION OF DELEGATES" AND "FORM 990, PART VI, SECTION A, LINE 7 QUALIFICATION OF DELEGATES")

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		THE MEETING OF DELEGATES IS AUTHORIZED TO REPRESENT THE MEMBERSHIP OF THE NGWA AND IS DIRECTED TO EXPRESS THE WILL OF THE MEMBERSHIP TO THE NGWA BOARD OF DIRECTORS. THE MEETING OF DELEGATES SHALL AMEND THE CODE OF REGULATION FROM TIME TO TIME, REVIEW THE ACTIONS OF THE OFFICERS AND OF THE NGWA BOARD OF DIRECTORS, AND MAKE DECISIONS ON ALL OTHER LAWFUL MATTERS WHICH MAY BE BROUGHT BEFORE IT (SEE THE FOLLOWING SCHEDULE O NOTES - "FORM 990, PART VI, SECTION A, LINE 7 ELECTION OF DELEGATES" AND "FORM 990, PART VI, SECTION A, LINE 7 QUALIFICATION OF DELEGATES")

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM A DRAFT OF THE FORM 990 IS THEN REVIEWED BY THE CFO AND EXECUTIVE DIRECTOR COPIES ARE THEN DISTRIBUTED TO MEMBERS OF THE BOARD OF DIRECTORS THE BOARD OF DIRECTORS REVIEWS THE FORM 990, STEP BY STEP, DURING A CONFERENCE CALL AS THE BOARD RAISES QUESTIONS, THOSE QUESTIONS ARE ANSWERED EITHER DURING THE CALL, OR, IF NECESSARY BY PROVIDING SUBSEQUENT INFORMATION, OR PERHAPS MAKING REQUESTED CHANGES AFTER THE BOARD OF DIRECTORS ACCEPTS THE FORM 990, A VOTE IS TAKEN TO CODIFY THE ACCEPTANCE OF THE FORM 990

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE CONFLICT OF INTEREST POLICY IS MONITORED AND ENFORCED BY THE EXECUTIVE DIRECTOR WITH ASSISTANCE FROM THE PRESIDENT OF THE BOARD OF DIRECTORS. A FILE OF SIGNED CONFLICT OF INTEREST STATEMENTS IS MAINTAINED AND DIRECTORS WHO HAVE NOT PROVIDED SUCH STATEMENT ARE PROMPTED BY THE EXECUTIVE DIRECTOR AND/OR THE BOARD PRESIDENT TO RETURN THE STATEMENT

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD OF DIRECTORS ANNUALLY PERFORMS A PERFORMANCE EVALUATION OF THE EXECUTIVE DIRECTOR THROUGH THE USE OF INDEPENDENT SALARY SURVEYS, THE BOARD THEN DETERMINES WHETHER A SALARY INCREASE IS APPROPRIATE AND DETERMINES THE SIZE OF THE INCREASE. THE CFO IS EVALUATED BY THE EXECUTIVE DIRECTOR AND ANY SALARY ADJUSTMENTS ARE DETERMINED BY ASSESSMENT OF PERFORMANCE, INDEPENDENT SALARY SURVEYS FOR SIMILAR POSITIONS AND RESPONSIBILITIES, AND THE OVERALL ASSOCIATION'S BUDGET

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 53,253 INVESTMENT IN SUBSIDIARY 66,373 TOTAL TO FORM 990, PART XI, LINE 5 119,626

Identifier	Return Reference	Explanation
AUDIT COMMITTEE	FORM 990, PART XI, LINE 2C	THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE SELECTION OF THE INDEPENDENT ACCOUNTANT. THE PROCESS BY WHICH THE ORGANIZATION SELECTS THE INDEPENDENT ACCOUNTANT AND OVERSEES THE AUDIT HAS NOT CHANGED FROM THE PREVIOUS YEAR

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 31-0961448

**Name:** NATIONAL GROUND WATER ASSOCIATION INC

### Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

#### 4d. Other program services

(Code	(Expenses \$	including grants of \$	) (Revenue \$	)
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SAFETY PROGRAM - CONFERENCES AND PROGRAMS TO EDUCATE AND PROMOTE INDUSTRY STANDARDS AND PRACTICES

Identifier	Return Reference	Explanation
ELECTION OF DELEGATES	FORM 990, PART VI, SECTION A, LINE 17	AFFILIATED ORGANIZATIONS EACH ORGANIZATION RECOGNIZED BY THE CODE OF REGULATIONS SHALL BE ENTITLED TO ELECT OR APPOINT ONE DELEGATE FOR EACH TEN CONTRACTOR MEMBERS OF THE NGWA AND THE NUMBER OF DELEGATES SHALL BE ROUNDED TO THE NEAREST NUMBER OF MEMBERS DIVISIBLE BY TEN THESE ELECTED DELEGATES WILL THEN REPRESENT THE WHOLE ORGANIZATION AT THE MEETING OF THE DELEGATES NON-AFFILIATED ORGANIZATIONS NGWA MEMBERS FROM A NON-AFFILIATED STATE-TERRITORY OR POSSESSION OF THE UNITED STATE OF AMERICA OR A NON-AFFILIATED FOREIGN NATION MAY BE ENTITLED TO ELECT OR APPOINT ONE DELEGATE FOR EACH 10 CONTRACTOR MEMBERS OF THE NGWA AND THE NUMBER OF DELEGATES SHALL BE ROUNDED TO THE NEAREST NUMBER DIVISIBLE BY TEN EACH ORGANIZATION THAT IS A PAID MEMBER UNDER THE AFFILIATE PROGRAM OR OTHER SUCH PROGRAM RECOGNIZED BY THE NGWA BOARD OF DIRECTORS WILL RECEIVE ONE ADDITIONAL DELEGATE THE MANUFACTURERS DIVISION, SUPPLIERS DIVISION, AND THE AGWSE DIVISION MAY EACH ELECT OR APPOINT TEN DELEGATES THESE DELEGATES SHALL HAVE FULL POWERS AND DUTIES ACCORDED OTHER DELEGATES THE OFFICERS OF THE NGWA AND ALL PAST PRESIDENTS SHALL BE DEEMED DELEGATES

Identifier	Return Reference	Explanation
QUALIFICATION OF DELEGATES	FORM 990, PART VI, SECTION A LINE 7	<p>NO PERSON SHALL BE QUALIFIED TO BE A DELEGATE UNLESS THE PERSON SHALL BE A CURRENT ACTIVE MEMBER OF THE NGWA AND BE AT LEAST 18 YEARS OF AGE ON THE DATE OF THE MEETING OF THE DELEGATES. THE NUMBER OF DELEGATES THAT AN AFFILIATE ORGANIZATION MAY BE ENTITLED TO SHALL BE DETERMINED FROM A COUNT OF THE STATE'S CONTRACTOR MEMBERSHIP WITH NGWA SIXTY DAYS PRIOR TO THE DATE OF THE ANNUAL DELEGATES MEETING. EACH AFFILIATE ORGANIZATION IS REQUIRED TO SUBMIT ITS LIST OF THE FULL NAMES OF INTENDED DELEGATES TO THE NGWA EXECUTIVE DIRECTOR OR THE EXECUTIVE DIRECTOR'S ASSIGNED STAFF FOR VERIFICATION OF ELIGIBILITY NO LATER THAN 60 DAYS PRIOR TO THE PUBLISHED DATE OF THE ANNUAL MEETING. THE LIST MUST BE SUBMITTED ON THE OFFICIAL LETTERHEAD OF THE AFFILIATE ORGANIZATION AND MUST BE SIGNED BY THE AFFILIATE ORGANIZATION'S CURRENT PRESIDENT, PRESIDENT-ELECT, OR EXECUTIVE DIRECTOR OR EQUIVALENT OFFICE.</p>

## **SCHEDULE R (Form 990)**

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2010

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

NATIONAL GROUND WATER ASSOCIATION INC

**Employer identification number**

31-096144

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

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

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

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	<b>(c)</b> Legal domicile (state or foreign country)	<b>(d)</b> Direct controlling entity	<b>(e)</b> Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of-year assets	<b>(h)</b> Percentage ownership
(1) NATIONAL GROUND WATER INSURANCE AGENCY INC							
601 DEMPSEY ROAD							
WESTERVILLE, OH43081							
31-1398937	INSURANCE AGENCY	OH	N/A	C	66,373	1,082,008	100 000 %

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

	Yes	No
1a		No
1b		No
1c		No
1d	Yes	
1e	Yes	
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m	Yes	
1n	Yes	
1o	Yes	
1p	Yes	
1q		No
1r		No

**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	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) 50000	M		
(2) 50000	N		
(3) NATIONAL GROUND WATER INSURANCE AGENCY	E	1,056,336	
(4) FOUNDATION FOR AFFORDABLE DRINKING WATER	D	470,250	
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on 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.

**Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Form 4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment  
Sequence No 67Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return  
NATIONAL GROUND WATER ASSOCIATION INCBusiness or activity to which this form relates  
FORM 990 PAGE 10Identifying number  
31-0961448**Part I Election To Expense Certain Property Under Section 179***Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses . . . . .	1	500,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . .	5	

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

7 Listed property Enter the amount from line 29 . . . . .	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .	8	
9 Tentative deduction Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562 . . . . .	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 11 ►	13	

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	14	
15 Property subject to section 168(f)(1) election . . . . .	15	
16 Other depreciation (including ACRS) . . . . .	16	70,519

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

17 MACRS deductions for assets placed in service in tax years beginning before 2010 . . . . .	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (see instructions)**

21 Listed property Enter amount from line 28 . . . . .	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions . . . . .	22	70,519
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

		%						
		%						
		%						

**26** Property used more than 50% in a qualified business use

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use

		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6				
<b>31</b> Total commuting miles driven during the year										
<b>32</b> Total other personal (noncommuting) miles driven										
<b>33</b> Total miles driven during the year Add lines 30 through 32										
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?										
<b>36</b> Is another vehicle available for personal use?										

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

**42** A amortization of costs that begins during your 2010 tax year (see instructions)


**43** A amortization of costs that began before your 2010 tax year **43**

**44** Total. Add amounts in column (f) See the instructions for where to report **44**