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# Short Form Return of Organization Exempt From Income Tax

## 2010

**Open to Public Inspection**

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

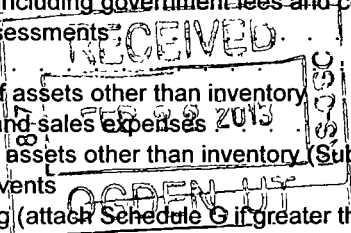
Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2010 calendar year, or tax year beginning <u>4/1/2010</u> , and ending <u>3/31/2011</u>	
<b>B</b> Check if applicable:	<b>C</b> Name of organization
<input type="checkbox"/> Address change	<u>DIMOND IMPROVEMENT ASSOCIATION</u>
<input type="checkbox"/> Name change	Number and street (or P O box, if mail is not delivered to street address) Room/suite
<input type="checkbox"/> Initial return	<u>PO BOX 27355</u>
<input type="checkbox"/> Terminated	City or town state or country ZIP + 4
<input checked="" type="checkbox"/> Amended return	<u>OAKLAND CA 94602</u>
<input type="checkbox"/> Application pending	
<b>D</b> Employer identification number <u>30-0590727</u>	
<b>E</b> Telephone number <u>510 482-5444</u>	
<b>F</b> Group Exemption Number ▶	
<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶	
<b>I</b> Website: ▶ <u>www.dimondnews.org</u>	
<b>H</b> Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( <u>4</u> ) (insert no. <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527)	
<b>K</b> Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.	
<b>L</b> Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ <u>100,879</u>	

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)  
Check if the organization used Schedule O to respond to any question in this Part I

	Description	Line	Amount
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	1,342
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	3,201
	4 Investment income	4	132
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	96,204
c Less: direct expenses from gaming and fundraising events	6c	83,570	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	12,634	
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	17,309	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O)	10	3,903
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	1,070
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	272
	16 Other expenses (describe in Schedule O)	16	2,185
<b>17 Total expenses.</b> Add lines 10 through 16	17	7,430	
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,879
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	41,719
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	<b>21 Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	51,598

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**Part II Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	41,610	22	47,821
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	109	24	7,630
25 Total assets	41,719	25	55,451
26 Total liabilities (describe in Schedule O)		26	3,853
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	41,719	27	51,598

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Public and charitable purposes

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28 HOSTED A SPECIAL EVENT-OAKTOBERFEST IN THE DIMOND 2010			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a		80,388
29 SUPPORTED THE DIMOND PUBLIC ART PROJECT			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a		163
30 SUPPORTED THE ZERO LITTER WEEK PROJECT			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a		842
31 Other program services (describe in Schedule O)			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a		2,177
32 Total program service expenses. (add lines 28a through 31a)	32		83,570

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JULIE M JOHNSON 4036 WHITTLE AVENUE OAKLAND CA 94602	Title BOARD CHAIR Hr/WK 2.00	0		
KAREN MARIE SCHROEDER 4000 CANON AVENUE OAKLAND CA 94602	Title SECRETARY Hr/WK 3.00	0		
PERPETUO Z. TAYCO 2261 MACARTHUR BLVD. OAKLAND CA 94602	Title TREASURER Hr/WK 5.00	0		
STAN K. DODSON 3541 DIMOND AVENUE OAKLAND CA 94602	Title BOARD MEMBER Hr/WK 5.00	0		
ROBERT RABURN 3763 WOODRUFF AVENUE OAKLAND CA 94602	Title BOARD MEMBER Hr/WK 5.00	0		
ASHLEY ROGERS 3476 LAGUNA AVENUE OAKLAND CA 94602	Title BOARD MEMBER Hr/WK 3.00	0		
KATHLEEN RUSSELL 2411 BURLINGTON AVENUE OAKLAND CA 94602	Title BOARD MEMBER Hr/WK 7.00	0		
DANIEL SWAFFORD 1112 GLENCOURT DRIVE OAKLAND CA 94602	Title BOARD MEMBER Hr/WK 5.00	0		
VICTORIA WAKE 2445 CARMEL ST OAKLAND CA 94602	Title BOARD MEMBER Hr/WK 2.00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		

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

Check if the organization used Schedule O to respond to any question in this Part V. [ ]

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.

Table with 2 columns: Yes, No. Row 33: Yes [ ], No [X]

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions).

Table with 2 columns: Yes, No. Row 34: Yes [ ], No [X]

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.

Table with 2 columns: Yes, No. Row 35: Yes [ ], No [ ]

a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?

Table with 2 columns: Yes, No. Row 35a: Yes [ ], No [X]

b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?

Table with 2 columns: Yes, No. Row 35b: Yes [ ], No [X]

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.

Table with 2 columns: Yes, No. Row 36: Yes [ ], No [X]

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a

Table with 2 columns: Yes, No. Row 37a: Yes [ ], No [ ]

b Did the organization file Form 1120-POL for this year?

Table with 2 columns: Yes, No. Row 37b: Yes [ ], No [X]

38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

Table with 2 columns: Yes, No. Row 38a: Yes [ ], No [X]

b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b

Table with 2 columns: Yes, No. Row 38b: Yes [ ], No [ ]

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9. 39a

Table with 2 columns: Yes, No. Row 39a: Yes [ ], No [ ]

b Gross receipts, included on line 9, for public use of club facilities. 39b

Table with 2 columns: Yes, No. Row 39b: Yes [ ], No [ ]

40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955

Table with 2 columns: Yes, No. Row 40a: Yes [ ], No [ ]

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.

Table with 2 columns: Yes, No. Row 40b: Yes [ ], No [X]

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.

Table with 2 columns: Yes, No. Row 40c: Yes [ ], No [ ]

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization.

Table with 2 columns: Yes, No. Row 40d: Yes [ ], No [ ]

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.

Table with 2 columns: Yes, No. Row 40e: Yes [ ], No [X]

41 List the states with which a copy of this return is filed.

42 a The organization's books are in care of PERPETUO Z TAYCO, CPA Telephone no. (510) 482-5444 Located at 2261 MACARTHUR BLVD City OAKLAND ST CA ZIP + 4 94602-2319

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)?

Table with 2 columns: Yes, No. Row 42b: Yes [ ], No [X]

If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

Table with 2 columns: Yes, No. Row 42b: Yes [ ], No [ ]

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

Table with 2 columns: Yes, No. Row 42c: Yes [ ], No [X]

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

44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.

Table with 2 columns: Yes, No. Row 44a: Yes [ ], No [X]

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.

Table with 2 columns: Yes, No. Row 44b: Yes [ ], No [X]

c Did the organization receive any payments for indoor tanning services during the year?

Table with 2 columns: Yes, No. Row 44c: Yes [ ], No [X]

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.

Table with 2 columns: Yes, No. Row 44d: Yes [ ], No [ ]

	Yes	No
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>a</b> 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ.		
<b>45a</b>		X
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
<b>46</b>		X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.		
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		
<b>49b</b> If "Yes," was the related organization a section 527 organization?		

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		

**f** Total number of other employees paid over \$100,000

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

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

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

**52** Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.  Yes  No

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: *Perpetuo Z. TAYCO*  
 Date: 02/15/2013  
 Type or print name and title: PERPETUO Z. TAYCO, CPA  
 TRESURER

**Paid Preparer's Use Only**  
 Pnn/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:  PTIN: \_\_\_\_\_  
 Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_  
 Firm's address: \_\_\_\_\_ Phone no: \_\_\_\_\_

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

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**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 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

Name of the organization

Employer identification number

DIMOND IMPROVEMENT ASSOCIATION

30-0590727

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: SCHOLARSHIP GRANT, Grantee: ANDREW GRAHAM

SCHOLARSHIP AWARDS CORP 2626 CHARLESTON ST OAKLAND CA 94602, Cash Grant: 50, Relationship: NONE

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: NET FUNDRAISING INCOME, Grantee: DIMOND

BUSINESS & PROF ASSN P O BOX 27003 OAKLAND CA 94602, Cash Grant: 3,853, Relationship: NONE

Form 990-EZ, Part I, Line 16, Other Expenses: Meals and entertainment: 83

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 1,000

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 717

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising: 208

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Charges: 177

Form 990-EZ, Part II, Line 24, Other Assets: Due from Oakland Parks & Recreation: Beginning of

year: 109, End of year: 4,130

Form 990-EZ, Part II, Line 24, Other Assets: Due from Oakt Sponsor: Beginning of year: 0, End

of year: 2,500

Form 990-EZ, Part II, Line 24, Other Assets: EQUIPMENT: Beginning of year: 0, End of year:

1,000

Form 990-EZ, Part II, Line 26, Liabilities: Due to DBPA: Beginning of year: 0, End of year:

3,853

Form 990-EZ, Part III, Line 31: DIMOND KITCHEN FUNDRAISING EXPENSES Grants and allocations: 0,

Program service expenses: 2,177

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No **67**

Name(s) shown on return <b>DIMOND IMPROVEMENT ASSOCIATION</b>	Business or activity to which this form relates <b>990EZ</b>	Identifying number <b>30-0590727</b>
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**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 instructions)	<b>1</b>	500,000
2 Total cost of section 179 property placed in service (see instructions)	<b>2</b>	1,000
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,000,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	500,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property Enter the amount from line 29	<b>7</b>		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			<b>8</b> 0
9 Tentative deduction. Enter the smaller of line 5 or line 8			<b>9</b> 0
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562.			<b>10</b>
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			<b>11</b>
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			<b>12</b> 0
13 Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	<b>13</b>		0

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)	<b>14</b>	1,000
15 Property subject to section 168(f)(1) election	<b>15</b>	
16 Other depreciation (including ACRS)	<b>16</b>	

**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	<b>17</b>	
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 <input type="checkbox"/>		

**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
19 a 3-year property						
b 5-year property						
c 7-year property			7	HY	200DB	
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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

20 a Class life					
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	<b>21</b>	
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	<b>22</b>	1,000
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.