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RETROACTIVE REINSTATEMENT

1109

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning		October 1	, 2010, and ending	September 30	, 2011
B Check if applicable		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		CPA Society Executives Association (CPA/SEA)		20-0629203	
		Number and street (or P O box, if mail is not delivered to street address)		E Telephone number	
		1800 Gateway Drive		650-522-3100	
		City or town, state or country, and ZIP + 4		F Group Exemption Number ►	
		San Mateo, CA 94404-4072			
G Accounting Method		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►		H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: ►		www cpasea org			
J Tax-exempt status (check only one) —		<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
K 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					
L 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				► \$	
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 <input type="checkbox"/>					
REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	10,000		
	2 Program service revenue including government fees and contracts	2	59,665		
	3 Membership dues and assessments	3	32,100		
	4 Investment income	4	82		
	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			
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	STATUS UNIT RECEIVED		
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	APR 14 2014			
c Less: direct expenses from gaming and fundraising events	6c	TPR BENCH			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	6			
7a Gross sales of inventory, less returns and allowances	7a				
b Less: cost of goods sold	7b				
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c				
8 Other revenue (describe in Schedule O)	8				
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	101,847			
EXPENSES	10 Grants and similar amounts paid (list in Schedule O)	10			
	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			
	14 Occupancy, rent, utilities, and maintenance	14			
	15 Printing, publications, postage, and shipping	15			
	16 Other expenses (describe in Schedule O)	16	90,256		
	17 Total expenses. Add lines 10 through 16	17	90,256		
NET ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,591		
	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	43,892		
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	483		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	55,966		

22/04/14

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	43,892	22 55,966
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets	43,892	25 55,966
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	43,892	27 55,966

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? See Schedule O

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	Meetings and conferences: Programs for CPA/SEA membership including membership meetings, sponsored conferences, etc. All members are invited to and may benefit from events and connections related to CPA/SEA (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	88,311
29	Scholarships: Support of member attendance at various membership meetings and events. Scholarships are awarded on an as needed basis to members. (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	550
30	 (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	32	88,861

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
Kathy Anderson 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	President - 1 hour per week	0	0	0
Rich Jones 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	First VP - 1 hour per week	0	0	0
Erin Hardwick 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Treasurer - 1 hour per week	0	0	0
Betsy Adrian 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	0
Jennine Birmingham 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	0
Loretta Doon 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	0
Jane Egan 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	0
Jim O'Halloran 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	0
Stephanie Peters 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	0
Deborah Riley 1800 Gateway Dr. Ste. 200, San Mateo, CA 94404	Director - 1 hour per week	0	0	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

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)

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.

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)(8) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?

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

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

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

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

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

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

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

a Initiation fees and capital contributions included on line 9

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

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

b Section 501(c)(3) and 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.

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 ► _____

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

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

41 List the states with which a copy of this return is filed. ► **None**

42a The organization's books are in care of ► **Loretta Doon** Telephone no. ► **650-522-3100**
 Located at ► **1800 Gateway Drive, Suite 200, San Mateo, California** ZIP + 4 ► **94404**

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)?

If "Yes," enter the name of the foreign country: ► _____

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

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

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

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

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

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

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

	Yes	No
33	✓	
34	✓	
35a	✓	
35b		
36	✓	
37a		
37b		
38a	✓	
39a		
39b		
40b		
40e		✓

	Yes	No
42b	✓	
42c	✓	

	Yes	No
44a	✓	
44b	✓	
44c	✓	
44d		

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
a 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 (see Instructions).

46 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.

	Yes	No
45		✓
45a		✓
46		✓

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
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
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."		

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."

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.

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		1 4-1-2014 Date
	Signature of officer	
	Jim O'Hallaron, Treasurer	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		

Firm's address ►

183 NB

Supplemental Information to Form 990 or 990-EZ

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.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

CPA Society Executives Association (CPA/SEA)

Employer identification number

20-0629203

Form, 990-EZ, Part I, Line 16

Meetings and conferences expense 88,861

General and administrative expense 1,395

Other expense 90,256

Form 990-EZ, Part III, Organization's primary exempt purpose

CPA/SEA assists its members to achieve excellence in the leadership and management of their organizations and provides resources

and a forum for networking and communication.

Form 990-EZ, Part V, Information regarding personal benefit contracts

The organization did not, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract.

The organization did not, during the year, pay premiums, directly or indirectly, on a personal benefit contract.

Form 2848

(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Original to FOF
COPY
Power of Attorney
and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
CPA Society Executives Associations (CPA/SEA)
1800 Gateway Drive, Suite 200
San Mateo, CA 94404-4072

Taxpayer identification number(s)

20-0629203

Daytime telephone number

650-522-3100

Plan number (if applicable)

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

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

Name and address
Karen L. Dunn, c/o Clark Nuber
10900 NE 4th Street, Suite 1700
Bellevue, Washington 98004

CAF No. 800579332R

PTIN P00192887

Telephone No. 425-454-4919

Fax No. 425-454-4620

Check if new: Address Telephone No. Fax No.

CAF No. 800622778R

PTIN P00235495

Telephone No. 425-454-4919

Fax No. 425-454-4620

Check if new: Address Telephone No. Fax No.

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address Telephone No. Fax No.

Check if to be sent notices and communications

Name and address
Sara Elizabeth Hyre, c/o Clark Nuber
10900 NE 4th Street, Suite 1700
Bellevue, Washington 98004

Check if to be sent notices and communications

Name and address

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3) Tax Form Number (1040, 941, 720, etc.) (if applicable) Year(s) or Period(s) (if applicable) (see instructions for line 3)

Exempt Organization **RECEIVED** 990-EZ 201009; 201109; 201209; 201309

APR 14 2014

OGDEN, UT

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

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return;

Other acts authorized: _____ (see instructions for more information)

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

List any specific deletions to the acts otherwise authorized in this power of attorney:

COPY

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

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

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

J. O'Halloran 4/1/2014 Treasurer
Signature Date Title (if applicable)

Jim O'Halloran
Print Name PIN Number Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See Instructions for Part II for more information.	Signature	Date
A	Washington	18886	<u>K. J. O'Halloran</u>	4/1/14
B	Washington	19805	<u>S. E. O'Halloran</u>	4/1/14