



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**
Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047
2011
Open to Public Inspection

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

A For the 2011 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS		D Employer identification number 95-2873622
	Doing Business As		E Telephone number 949-586-6800
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 6,207,926.
	25552 LA PAZ ROAD		
	City or town, state or country, and ZIP + 4 LAGUNA HILLS, CA 92653		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)
F Name and address of principal officer LINDA LANG SAME AS "C" ABOVE		H(c) Group exemption number ▶	
I Tax-exempt status: <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			
J Website: WWW.OCAR.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1974	M State of legal domicile: CA

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE EDUCATIONAL AND SUPPORT SERVICES TO MEMBERS OF THE ASSOCIATION IN THE REAL ESTATE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	24
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	28
	6 Total number of volunteers (estimate if necessary)	6	0
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,042,601.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	6,006.	15,942.
	9 Program service revenue (Part VIII, line 2g)	1,680,074.	1,571,730.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	47,436.	63,126.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,158,587.	4,062,946.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,892,103.	5,713,744.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-9)	0.	0.
	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)	2,278,136.	2,187,131.
	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-24e)	3,579,203.	3,470,821.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	5,857,339.	5,657,952.	
19 Revenue less expenses Subtract line 18 from line 12	34,764.	55,792.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 5,360,002.	End of Year 5,926,537.
	21 Total liabilities (Part X, line 26)	1,310,561.	1,916,038.
	22 Net assets or fund balances. Subtract line 21 from line 20	4,049,441.	4,010,499.

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 <i>Linda Lang, CEO</i>	Date 11/13/12		
	Type or print name and title LINDA LANG, CEO			
Paid Preparer Use Only	Print/Type preparer's name RICHARD G. THIERMANN	Date 11/9/2012	Check if self-employed <input type="checkbox"/>	PTIN P00974294
	Firm's name LINDQUIST LLP	Firm's EIN 52-2385296	Phone no. 714-257-0100	

SCANNED DEC 3 1 2012

13P

SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS

Form 990 (2011)

95-2873622 Page 2

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 MISSION OF THE SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS IS TO
PROMOTE THE REALTORS' CODE OF ETHICS; TO PROVIDE EDUCATION, SERVICES
AND RESOURCES TO MEMBERS; AND TO ADVOCATE THE PROTECTION OF REAL
PROPERTY RIGHTS.

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ _____ including grants of \$ _____) (Revenue \$ _____)
THE REALTOR ASSOCIATION PROVIDED EDUCATIONAL SERVICES AND MAINTAINED
PROGRAMS TO BENEFIT ITS MEMBERS IN THE REAL ESTATE PROFESSION.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
THE REALTOR ASSOCIATION PROVIDED WEB BASED LISTING SERVICES FOR REAL
ESTATE AGENTS TO LIST PROPERTIES OFFERED FOR SALE ON A NETWORK LEVEL.
LISTED PROPERTIES ARE VIEWED BY SUBSCRIPTION TO THE LISTING SERVICES.

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ►

Form 990 (2011)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>	X	
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page 4

Part IV Checklist of Required Schedules (continued)

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

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2011)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page 5

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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 20		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 28		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter.		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		
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		
c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2011)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page 6

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	24	
1b	Enter the number of voting members included in line 1a, above, who are independent	24	
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
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		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization	X	
	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?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **LIZ BARNDT - (949) 586-6800**
25552 LA PAZ ROAD, LAGUNA HILLS, CA 92653

SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS

Form 990 (2011)

95-2873622 Page 7

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. 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEAN TIETGEN PRESIDENT	2.00	X		X				0.	0.	0.
(2) RANDY RECTOR DIRECTOR	1.00	X						0.	0.	0.
(3) LEN HERMAN PRESIDENT - ELECT	1.00	X		X				0.	0.	0.
(4) GARY MACRIDES IMMEDIATE PAST PRESIDENT	1.00	X						0.	0.	0.
(5) MARIA ELENA BANKS PRESIDENT - ELECT	2.00	X		X				0.	0.	0.
(6) MATT CLEMENTS DIRECTOR	1.00	X						0.	0.	0.
(7) CRAIG BORNER TREASURER	1.00	X		X				0.	0.	0.
(8) PAULA J COSENZA DIRECTOR	1.00	X						0.	0.	0.
(9) CHERYL FOUTS DIRECTOR	1.00	X						0.	0.	0.
(10) MARK GRIFFITH DIRECTOR	1.00	X						0.	0.	0.
(11) MICHAEL DELEON DIRECTOR	1.00	X						0.	0.	0.
(12) LISA DUNN DIRECTOR	1.00	X						0.	0.	0.
(13) JENEAN HILL DIRECTOR	1.00	X						0.	0.	0.
(14) JILL M MCGOVERN DIRECTOR	1.00	X						0.	0.	0.
(15) NANCY FEATHERS DIRECTOR	1.00	X						0.	0.	0.
(16) PAMELA PEDEGO DIRECTOR	1.00	X						0.	0.	0.
(17) SCOTT HUNT DIRECTOR	1.00	X						0.	0.	0.

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page 8

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BILL PLATTOS DIRECTOR	1.00	X					0.	0.	0.	
(19) TERI MILES DIRECTOR	1.00	X					0.	0.	0.	
(20) DON READINGER DIRECTOR	1.00	X					0.	0.	0.	
(21) MALI SAATCHI DIRECTOR	1.00	X					0.	0.	0.	
(22) LISA M SCHULZ DIRECTOR	1.00	X					0.	0.	0.	
(23) RITA TAYENAKA DIRECTOR	1.00	X					0.	0.	0.	
(24) JIM VERMIIYA DIRECTOR	1.00	X					0.	0.	0.	
(25) WALLY MALESH DIRECTOR - PAST	1.00	X					0.	0.	0.	
(26) CAROL MEYERS DIRECTOR - PAST	1.00	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							600,081.	0.	68,772.	
d Total (add lines 1b and 1c)							600,081.	0.	68,772.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 3

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 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		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CALIFORNIA REGIONAL MLS, 180 VIA VERDE, SUITE 200, SAN DIMAS, CA 91773	PROPERTY SEARCH	2,388,842.
MINUTEMAN PRESS, 22821 LAKE FOREST DRIVE, #107A, LAKE FOREST, CA 92630	PRINTING	136,527.
UTC FIRE AND SECURITY 9 FARM SPRINGS ROAD, FARMINGTON, CT 06034	MERCHANDISING VENDOR	123,334.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 3

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2011)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page **9**

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	15,942.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		15,942.			
Program Service Revenue	2 a MEMBER DUES AND FEES	Business Code 900099	1,306,730.	1,306,730.		
	b FINES, FEES AND ASSESSM	900099	202,868.	202,868.		
	c EDUCATION/SEMINARS	900099	62,132.	62,132.		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,571,730.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		70,588.		70,588.
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6 a Gross rents		(i) Real (ii) Personal				
b Less: rental expenses		6,325. 0.				
c Rental income or (loss)		6,325.				
d Net rental income or (loss)			6,325.		6,325.	
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less cost or other basis and sales expenses		76,703. 84,165.				
c Gain or (loss)		-7,462.				
d Net gain or (loss)			-7,462.		-7,462.	
8 a Gross income from fundraising events (not including \$ 15,942. of contributions reported on line 1c) See Part IV, line 18		a	62,526.			
b Less: direct expenses		b	64,318.			
c Net income or (loss) from fundraising events			-1,792.		-1,792.	
9 a Gross income from gaming activities See Part IV, line 19		a				
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	375,781.				
b Less: cost of goods sold	b	345,699.				
c Net income or (loss) from sales of inventory		30,082.		30,082.		
Miscellaneous Revenue		Business Code				
11 a MLS LISTING/SVC FEES	900099	3,632,808.		3632808.		
b ADVERTISING INCOME	541800	259,324.		259,324.		
c ADMINISTRATION FEE	900099	120,387.		120,387.		
d All other revenue	900099	15,812.	15,334.	478.		
e Total. Add lines 11a-11d		4,028,331.				
12 Total revenue. See instructions.		5,713,744.	1,587,064.	4042601.	68,137.	

132009
01-23-12

Form **990** (2011)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page 10

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)

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII</i>				
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	351,612.			
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	1,431,122.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	142,246.			
9 Other employee benefits	133,107.			
10 Payroll taxes	129,044.			
11 Fees for services (non-employees)				
a Management				
b Legal	11,481.			
c Accounting	26,441.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	8,874.			
g Other	154,318.			
12 Advertising and promotion	147,512.			
13 Office expenses	127,613.			
14 Information technology	68,564.			
15 Royalties				
16 Occupancy	108,414.			
17 Travel	13,107.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	302,273.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	54,180.			
23 Insurance	25,225.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MLS EXPENSES	2,388,842.			
b GIFTS AND DONATIONS	33,977.			
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,657,952.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page 11

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,290.	1	10,025.
	2 Savings and temporary cash investments	4,721,770.	2	3,423,929.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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)			6
	7 Notes and loans receivable, net			7
	8 Inventories for sale or use	70,005.	8	71,361.
	9 Prepaid expenses and deferred charges	2,560.	9	2,560.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	2,124,714.		
	b Less accumulated depreciation	1,645,871.		
	11 Investments - publicly traded securities			11
	12 Investments - other securities See Part IV, line 11	28,061.		12
	13 Investments - program-related. See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets. See Part IV, line 11			15
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,360,002.	16	5,926,537.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue	1,175,001.	19	1,540,173.
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	135,560.	25	375,865.
	26 Total liabilities. Add lines 17 through 25	1,310,561.	26	1,916,038.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,011,845.	27	3,974,353.
	28 Temporarily restricted net assets	37,596.	28	36,146.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	4,049,441.	33	4,010,499.
34 Total liabilities and net assets/fund balances	5,360,002.	34	5,926,537.	

Form 990 (2011)

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622 Page **12**

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	5,713,744.
2 Total expenses (must equal Part IX, column (A), line 25)	2	5,657,952.
3 Revenue less expenses. Subtract line 2 from line 1	3	55,792.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,049,441.
5 Other changes in net assets or fund balances (explain in Schedule O)	5	-94,734.
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	4,010,499.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990 Cash Accrual Other SEE SCH O
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- 2b Were the organization's financial statements audited by an independent accountant?
- 2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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

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

Form **990** (2011)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011
Open to Public
Inspection

Name of the organization **SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS** Employer identification number **95-2873622**

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

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

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
- Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | |
| b Total acreage restricted by conservation easements | |
| c Number of conservation easements on a certified historic structure included in (a) | |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 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 section 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 (ASC 958), 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 (ASC 958), 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 (ASC 958) relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Schedule D (Form 990) 2011

95-2873622 Page 2

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

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

Part IV Escrow and Custodial Arrangements. Complete if 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

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

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

The percentages in lines 2a, 2b, and 2c should equal 100%

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

- (i) unrelated organizations
- (ii) related organizations

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		176,723.		176,723.
b Buildings		1,280,859.	1,051,536.	229,323.
c Leasehold improvements		61,330.	11,183.	50,147.
d Equipment		605,802.	583,152.	22,650.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 478,843.

Schedule D (Form 990) 2011

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Schedule D (Form 990) 2011

95-2873622 Page 3

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		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) AMOUNTS COLLECTED ON BEHALF OF	
(3) OTHERS	374,574.
(4) SALES TAX AND OTHER	1,291.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	375,865.

2. FIN 48 (ASC 740) Footnote in Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

SOUTH ORANGE COUNTY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GOLF TOURNAMENT (event type)	HABITAT FOR HUMANITY (event type)	1 (total number)	(add col (a) through col (c))
Revenue	1	23,970.	42,221.	5,945.	72,136.
	2	2,105.	10,831.	0.	12,936.
	3	21,865.	31,390.	5,945.	59,200.
Direct Expenses	4	1,200.	1,400.	0.	2,600.
	5	351.	903.	0.	1,254.
	6	19,667.	2,696.	0.	22,363.
	7	0.	139.	6,582.	6,721.
	8	350.	4,150.	0.	4,500.
	9	297.	22,102.	649.	23,048.
	10	Direct expense summary Add lines 4 through 9 in column (d)			(60,486)
	11	Net income summary Combine line 3, column (d), and line 10			-1,286.

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

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

9 Enter the state(s) in which the organization operates gaming activities: _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If "No," explain: _____

 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization **SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS** Employer identification number **95-2873622**

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input 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 on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

- | | |
|---|---|
| <input checked="" 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III

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

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

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

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

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

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

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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(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 as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LINDA LANG	(i) 311,680. (ii) 0. (iii) 0.	0.	0.	31,168.	8,764.	351,612.	0.
2 ELISABETH M. BARNDT	(i) 149,351. (ii) 0. (iii) 0.	0.	0.	14,935.	0.	164,286.	0.
3 NEIL D. STEFANIDES	(i) 139,050. (ii) 0. (iii) 0.	0.	0.	13,905.	0.	152,955.	0.
4	(i) (ii) (iii)	 	 	 	 	 	
5	(i) (ii) (iii)	 	 	 	 	 	
6	(i) (ii) (iii)	 	 	 	 	 	
7	(i) (ii) (iii)	 	 	 	 	 	
8	(i) (ii) (iii)	 	 	 	 	 	
9	(i) (ii) (iii)	 	 	 	 	 	
10	(i) (ii) (iii)	 	 	 	 	 	
11	(i) (ii) (iii)	 	 	 	 	 	
12	(i) (ii) (iii)	 	 	 	 	 	
13	(i) (ii) (iii)	 	 	 	 	 	
14	(i) (ii) (iii)	 	 	 	 	 	
15	(i) (ii) (iii)	 	 	 	 	 	
16	(i) (ii) (iii)	 	 	 	 	 	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

2011
Open to Public
Inspection

Name of the organization	SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS	Employer identification number	95-2873622
--------------------------	--	--------------------------------	-------------------

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROFESSION.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS NINE CLASSES OF MEMBERSHIP: 1) REALTOR MEMBERS, 2) LICENSED ASSISTANTS EMPLOYED BY REALTORS, 3) UNLICENSED ASSISTANTS EMPLOYED BY REALTORS, 4) INSTITUTE AFFILIATE MEMBERS, 5) AFFILIATE MEMBERS, 6) PUBLIC SERVICE MEMBERS, 7) HONORARY MEMBERS, 8) HONORARY MEMBERS FOR LIFE, AND 9) STUDENT MEMBERS. ONLY REALTOR MEMBERS HAVE VOTING RIGHTS.

FORM 990, PART VI, SECTION A, LINE 7A: ONLY THE ORGANIZATION'S REALTOR MEMBERS, WHO HAVE VOTING RIGHTS, MAY ELECT THE MEMBERS OF THE BOARD OF DIRECTORS. MEMBERS OF THE BOARD OF DIRECTORS SHALL BE ELECTED TO SERVE FOR TERMS OF THREE YEARS.

FORM 990, PART VI, SECTION B, LINE 11: A COPY OF THE FORM 990 WAS PROVIDED TO THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER AND TO THE DIRECTOR OF OPERATIONS FOR A DETAILED REVIEW PRIOR TO FORM 990 BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C: THE GOVERNING BODY, WHICH CONSISTS OF THE BOARD OF DIRECTORS, IS REQUIRED TO READ AND SIGN A CONFLICT OF INTEREST POLICY EVERY YEAR WHILE NEW EMPLOYEES ARE REQUIRED TO READ AND SIGN THE CONFLICT OF INTEREST POLICY UPON EMPLOYMENT. EVERY DIRECTOR, OFFICER OR EMPLOYEE HAVING KNOWLEDGE OF A POTENTIAL OR ACTUAL CONFLICT OF INTEREST SHALL FILE WITH THE ASSOCIATION A WRITTEN DISCLOSURE OF THE NATURE AND DETAILS OF THE POTENTIAL OR ACTUAL CONFLICT OF INTEREST, INCLUDING THE

Name of the organization	SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS	Employer identification number	95-2873622
--------------------------	--	--------------------------------	------------

NAMES AND RELATIONSHIP OF THE PERSONS INVOLVED AND THEIR CAPACITY IN THE TRANSACTION. THE DIRECTOR, OFFICER OR EMPLOYEE SHALL BE PROHIBITED FROM ENGAGING IN ANY DISCUSSIONS, EVALUATION, NEGOTIATION, DECISION OR ANY OTHER MATTER RELATING TO THE MATTER GIVING RISE TO THE CONFLICT, UNLESS A SPECIFIC AND INFORMED WAIVER IS GRANTED BY THE BOARD OF DIRECTORS. ADDITIONALLY, THE ORGANIZATION'S LEGAL COUNSEL ANNUALLY PRESENTS TO THE BOARD OF DIRECTORS A PROGRAM TITLED "YOUR ROLE AS A CORPORATE DIRECTOR" WHICH INCLUDES A SEGMENT ON CONFLICT OF INTEREST. THE CHIEF EXECUTIVE OFFICER, DIRECTOR OF OPERATIONS AND DIRECTOR OF GOVERNAMENT AFFAIR ARE JOINTLY RESPONSIBLE IN MONITORING/PREVENTING ANY CONFLICT OF INTEREST AND TAKING APPROPRIATE MEASURES IF ANY SUCH CONFLICT ARISES.

FORM 990, PART VI, SECTION B, LINE 15: THE ORGANIZATION HAS AN INDEPENDENT CONSULTANT WHO PROVIDED A COMPENSATION STUDY FOR ALL STAFF COMPENSATION. THE EXECUTIVE COMMITTEE HAS BEEN GIVEN THE AUTHORITY BY THE BOARD OF DIRECTORS TO NEGOTIATE THE CEO'S EMPLOYMENT CONTRACT. THIS METHOD WAS LAST USED JANUARY 1, 2010. THE ORGANIZATION DOES NOT COMPENSATE THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE ON THE ORGANIZATION'S WEBSITE. THE FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS: -94,734.

FORM 990, PART XII, LINE 1: THE ORGANIZATION USES THE MODIFIED CASH

Name of the organization SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS	Employer identification number 95-2873622
--	--

BASIS OF ACCOUNTING FOR ITS FORM 990.

FORM 990, PART XII, LINE 2C: THE BOARD OF DIRECTORS ASSUMES
 RESPONSIBILITY FOR THE COMPILATION OF THE FINANCIAL STATEMENTS AND THE
 SELECTION OF THEIR INDEPENDENT ACCOUNTANT THAT COMPILES THE
 ORGANIZATION'S FINANCIAL STATEMENTS.

2011 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
2	BUILDINGS * 990 PAGE 10 TOTAL	VARIES	200DB	.000	16	1280859.			1280859.	1031682.		19,854.
	BUILDINGS MACHINERY & EQUIPMENT					1280859.		0.	1280859.	1031682.	0.	19,854.
4	EQUIPMENT * 990 PAGE 10 TOTAL	VARIES	200DB	.000	16	605,802.			605,802.	550,399.		32,753.
	MACHINERY & EQUIPM LAND					605,802.		0.	605,802.	550,399.	0.	32,753.
1	LAND * 990 PAGE 10 TOTAL	VARIES		.000	16	176,723.			176,723.			0.
	LAND PROGRAM SERVICES LEASEHOLD					176,723.		0.	176,723.	0.	0.	0.
3	IMPROVEMENTS * 990 PAGE 10 TOTAL	VARIES	200DB	.000	16	61,330.			61,330.	9,610.		1,573.
	PROGRAM SERVICES * GRAND TOTAL 990 PAGE 10 DEPR					61,330.		0.	61,330.	9,610.	0.	1,573.
						2124714.		0.	2124714.	1591691.	0.	54,180.

**SOUTH ORANGE COUNTY
ASSOCIATION OF REALTORS**

Form 990 (2011)

95-2873622

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) STEVEN THOMAS DIRECTOR - PAST	1.00	X						0.	0.	0.
(28) LINDA LANG CHIEF EXECUTIVE OFFICER	50.00				X			311,680.	0.	39,932.
(29) ELISABETH M. BARNDT DIRECTOR OF OPERATIONS	40.00					X		149,351.	0.	14,935.
(30) NEIL D. STEFANIDES DIRECTOR OF GOV'T AFFAIRS	40.00					X		139,050.	0.	13,905.
Total to Part VII, Section A, line 1c								600,081.		68,772.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ **File a separate application for each return.**

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

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

Electronic filing (e-file) You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS	Employer identification number (EIN) or <input checked="" type="checkbox"/> 95-2873622
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 25552 LA PAZ ROAD	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAGUNA HILLS, CA 92653	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

LIZ BARNDT

- The books are in the care of ▶ **25552 LA PAZ ROAD - LAGUNA HILLS, CA 92653**
 Telephone No. ▶ **(949) 586-6800** FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2012**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2011** or
 ▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

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

Form **8868** (Rev. 1-2012)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions SOUTH ORANGE COUNTY ASSOCIATION OF REALTORS	Employer identification number (EIN) or <input checked="" type="checkbox"/> 95-2873622
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 25552 LA PAZ ROAD	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LAGUNA HILLS, CA 92653	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

LIZ BARNDT

- The books are in the care of **▶ 25552 LA PAZ ROAD - LAGUNA HILLS, CA 92653**
Telephone No. **▶ (949) 586-6800** FAX No. **▶**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **NOVEMBER 15, 2012.**
- For calendar year **2011**, or other tax year beginning _____, and ending _____.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension
THE INFORMATION NECESSARY FOR THE ACCURATE COMPLETION OF THE RETURN HAS NOT YET BEEN RECEIVED.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **▶ Michelle L. McCann** Title **▶ CPA/agent** Date **▶ 7/31/12**