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2012

Open to Public Inspection

Department 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 2012 calendar year, or tax year beginning _____, 2012, and ending _____, 20____										
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	<table border="1"> <tr> <td colspan="2"> C Name of organization WMAC-APA, Inc. </td> <td> D Employer identification number 52-2214765 </td> </tr> <tr> <td> Number and street (or P O box, if mail is not delivered to street address) 5765F Burke Centre Pkwy, #328 </td> <td> Room/suite </td> <td> E Telephone number 703-690-4808 </td> </tr> <tr> <td colspan="2"> City or town, state or country, and ZIP + 4 Burke, VA 22015 </td> <td> F Group Exemption Number ▶ </td> </tr> </table>	C Name of organization WMAC-APA, Inc.		D Employer identification number 52-2214765	Number and street (or P O box, if mail is not delivered to street address) 5765F Burke Centre Pkwy, #328	Room/suite	E Telephone number 703-690-4808	City or town, state or country, and ZIP + 4 Burke, VA 22015		F Group Exemption Number ▶
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City or town, state or country, and ZIP + 4 Burke, VA 22015		F Group Exemption Number ▶								
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.wmac-apa.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 or a section 527 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. ▶ \$ _____										

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

Check if the organization used Schedule C to respond to any question in this part					
Revenue	1	Contributions, gifts, grants, and similar amounts received		0	0
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	47,068
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a	0	
	b	Less: cost or other basis and sales expenses	5b	0	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0	
	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	0	
	c	Less: direct expenses from gaming and fundraising events	6c	0	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
	7a	Gross sales of inventory, less returns and allowances	7a	0	
	b	Less: cost of goods sold	7b	0	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
	8	Other revenue (describe in Schedule O)	8	0	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	47,068	
	Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	522
11		Benefits paid to or for members	11	0	
12		Salaries, other compensation, and employee benefits	12	0	
13		Professional fees and other payments to independent contractors	13	0	
14		Occupancy, rent, utilities, and maintenance	14	0	
15		Printing, publications, postage, and shipping	15	129	
16		Other expenses (describe in Schedule O)	16	32,210	
17		Total expenses. Add lines 10 through 16 ►	17	32,861	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	14,207	
	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	4,762	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	18,969	

SCANNED
MAY 15 2013

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	4,762	22 18,969
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets	4,762	25 18,969
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	4,762	27 18,696

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)	4,702	21	15,000
Check if the organization used Schedule O to respond to any question in this Part III <input type="checkbox"/>		Expenses (Required for section 501(c)(3) organizations)		

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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	Education - Study Group for the CPP Exam		
	(Grants \$) If this amount includes foreign grants, check here	28a	5,650
29	Member Meetings. Topics of employer & payroll tax relevance for 218 members		
	(Grants \$) If this amount includes foreign grants, check here	29a	13,386
30	Virginia Statewide Conference and National Payroll Week		
	(Grants \$) If this amount includes foreign grants, check here	30a	3,366
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	22,402

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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Linda Dailey	President - 5 hrs/wk	0	0	0
5765F Burke Centre Pkwy, #328, Burke, VA 22015				
Carrie Hovell	President-Elect - 3 hrs/wk	0	0	0
5765F Burke Centre Pkwy, #328, Burke, VA 22015				
Margaret Roark	Treasurer - 5 hrs/wk	0	0	0
5765F Burke Centre Pkwy, #328, Burke, VA 22015				
Vivian Hoffmaster	Secretary - 2 hrs/wk	0	0	0
5765F Burke Centre Pkwy, #328, Burke, VA 22015				

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant 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)		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		✓
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
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 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
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 ▶		
42a The organization's books are in care of ▶ Telephone no. ▶		
Located at ▶ ZIP + 4 ▶		
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)?	Yes	No
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 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 ▶ <input type="checkbox"/>		
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		✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
45b 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)		✓

WMAC-APA, INC.
SCHEDULES FOR 2012 FORM 990-EZ
#52-2214765

Page 1, Line 10 - Grants and similar amounts paid

Flag Fund Virginia Veteran's Cemetery	\$ 522.00
	<u>\$ 522.00</u>

Page 1, line 16 - Other Expenses

VSPC Conference	\$ 874.30
APA National Congress & NPW	2,492.08
Education - CPP Class	5,650.18
Membership Meetings	13,386.36
Bank & Credit Card Fees	1,218.71
Board & Management	6,863.45
Web site fees	1,725.00
Total Other Expenses	<u>\$ 32,210.08</u>

Page 2, line 28

Education - Study Group

Facilities	\$ 3,836.00
Materials - Textbooks	315.00
Miscellaneous & Supplies	1,498.78
	<u>\$ 5,649.78</u>

Page 2, line 29

Member Meetings

Facilities & Food	\$ 12,726.36
Speaker Expenses	105.00
Miscellaneous & Supplies	555.00
	<u>\$ 13,386.36</u>

Page 2, line 30

Virginia Statewide Conference & National Payroll Week

Booth	\$ 832.00
Miscellaneous & Supplies	2,534.42
	<u>\$ 3,366.42</u>