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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

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)

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

OMB No 1545-1150

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 06-01-2012, and ending 05-31-2013

Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

C Name of organization

SOUTHERN ARIZONA WATERCOLOR GUILD

D Employer identification number

86-0911124

E Telephone number

(520) 548-9523

F Group Exemption Number

G Number and street (or P O box, if mail is not delivered to street address) Room/suite

5605 E River Road 131

H City or town, state or country, and ZIP + 4

TUCSON, AZ 85750

G Accounting Method

☒Cash

☐Accrual

Other (specify)

H Check

☒

 if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website:

watercolor-sawg.org

J Tax-exempt status (check only one)—

☒501(c)(3)

☒501(c)()

(insert no)

☐4947(a)(1) or

☐527

K Check

☐

 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

\$ 132,630

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	20,072
	2	Program service revenue including government fees and contracts	2	81,874
	3	Membership dues and assessments	3	20,835
	4	Investment income	4	40
	5a	Gross amount from sale of assets other than inventory	5a	400
	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	400
	6	Gaming and fundraising events	6d	5,867
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
Expenses	c	Less direct expenses from gaming and fundraising events	6c	3,507
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	5,867
	7a	Gross sales of inventory, less returns and allowances	7a	0
	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	35
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	129,123
	10	Grants and similar amounts paid (list in Schedule O)	10	5,250
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	6,385
	14	Occupancy, rent, utilities, and maintenance	14	23,081
	15	Printing, publications, postage, and shipping	15	9,636
	16	Other expenses (describe in Schedule O)	16	72,515
	17	Total expenses. Add lines 10 through 16	17	116,867
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	12,256
	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	95,576
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	107,832

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2012)

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	89,464	22	99,514
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	6,112	24	8,318
25 Total assets	95,576	25	107,832
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	95,576	27	107,832

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?
GUILD TO STIMULATE MEMBERS IN WATERCOLOR ARTS

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

28 See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here

28a

29

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

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

93,533

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
See Additional Data Table				

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	33	No
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)	34	No
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)?	35a	No
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	35b	No
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	35c	No
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	36	No
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?	37b	No
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?	38a	No
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	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
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	40b	No
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	40e	No
41	List the states with which a copy of this return is filed ☐ _____		
42a	The organization's books are in care of ☐ <u>Flanagan CPA Group PLLC</u> Telephone no ☐ <u>(520) 795-7000</u> Located at ☐ <u>2990 E Fort Lowell Tucson, AZ</u> ZIP + 4 ☐ <u>85716</u>		
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 .	42b	No
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 ☐ _____	42c	No
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	44a	No
b	Did the organization operate one or more hospital facilities during the year? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ</i>	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	44d	No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
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)	45b	No

		Yes	No
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		No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
49b	If "Yes," was the related organization a section 527 organization?		No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "				
(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f	Total number of other employees paid over \$100,000	▶	
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51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "		
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d	Total number of other independent contractors each receiving over \$100,000.	▶	
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52	Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A	▶	☒ Yes ☐ No
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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			2013-08-13 Date	
	ELIZABETH CONRAD Treasurer Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature Tom Flanagan	Date	Check ☐ if self-employed PTIN P01081878
	Firm's name ▶ THE FLANAGAN CPA GROUP PLLC				Firm's EIN ▶
	Firm's address ▶ 2990 E FORT LOWELL RD TUCSON, AZ 857161518				Phone no (520) 795-7000
May the IRS discuss this return with the preparer shown above? See instructions					☒ Yes ☐ No

Additional Data

Software ID: 12000229
Software Version: 2012v2.0
EIN: 86-0911124
Name: SOUTHERN ARIZONA WATERCOLOR GUILD

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 MEMBERS' ASSISTANCE FUND PROGRAM IS DESIGNED TO SUPPORT NEEDY MEMBERS IT WILL PAY DUES OR SHOW ENTRY FEES FOR MEMBERS WHO WOULD NOT OTHERWISE BE ABLE TO MAINTAIN THEIR MEMBERSHIP OR PARTICIPATE IN GUILD SHOWS (Grants \$) If this amount includes foreign grants, check here . . . ☐	28a	
29 MONTHLY NEWSLETTER FOR MEMBERS INFORMING THEM OF GUILD ACHIEVEMENTS AND PROGRAMS (Grants \$ 4,928) If this amount includes foreign grants, check here . . . ☐	29a	
30 SCHOLARSHIP PROGRAM TO REWARD ARTISTIC ACHIEVEMENT IN HIGH SCHOOL SENIORS SCHOLARSHIPS TOTALING \$5,250 PAID OUT IN 2012 (Grants \$ 5,592) If this amount includes foreign grants, check here . . . ☐	30a	
WORKSHOPS DESIGNED TO DEVELOP AND ENHANCE WATERCOLOR SKILLS, 5 WORKSHOPS HELD IN 2012 (Grants \$ 25,521) If this amount includes foreign grants, check here . . . ☐		
ART SHOWS TO DISPLAY ART, REWARD EXCELLENCE AND STIMULATE COMMUNITY INTEREST, TWO LARGE ONGOING SHOWS EVERY YEAR PLUS SMALLER SHOWS, AWARDS TOTALING \$4,125 IN 2012, SPONSORSHIP OF WESTERN FEDERATION SHOW HELD EVERY 10 YEARS IN TUCSON (Grants \$ 57,492) If this amount includes foreign grants, check here . . . ☐		

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
LYNN MCGREGOR PAST PRESIDENT	10 00	0		
ELIZABETH CONRAD Treasurer	10 00	0		
KATHRYN GRECO Secretary	10 00	0		
JUDY CONSTANTINE Vice President	10 00	0		
BOB KARN Vice President	10 00	0		
JENNIFER CLARK President	10 00	0		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No 1545-0047

2012

Open to Public Inspection

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization
SOUTHERN ARIZONA WATERCOLOR GUILD

Employer identification number
86-0911124

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☒

An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)
- | | Yes | No |
|----------|-----|----|
| 11g(i) | | |
| 11g(ii) | | |
| 11g(iii) | | |
- | (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of monetary support |
|------------------------------------|----------|--|--|----|---|----|--|----|----------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |
- For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990EZ.

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2011 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
b 33 1/3% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						▶

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	25,482	23,993	19,191	19,497	40,907	129,070
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	51,924	39,217	57,703	91,171	81,874	321,889
3 Gross receipts from activities that are not an unrelated trade or business under section 513					435	435
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	77,406	63,210	76,894	110,668	123,216	451,394
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						451,394

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	77,406	63,210	76,894	110,668	123,216	451,394
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	105	22	28	24	40	219
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	105	22	28	24	40	219
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	390	905				1,295
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	5,512	4,497	8,045	6,818	9,374	34,246
13 Total support. (Add lines 9, 10c, 11, and 12.)	83,413	68,634	84,967	117,510	132,630	487,154
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	92.660 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	93.000 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	0.040 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	0.080 %
19a 33 1/3% support tests—2012. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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 to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
SOUTHERN ARIZONA WATERCOLOR GUILD

Employer identification number
86-0911124

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 3	Other Assets 3	DEPOSIT OM LEASEHOLD IMPROVEMENTS - Beginning \$1844 DEPOSIT OM LEASEHOLD IMPROVEMENTS - Ending \$0
Form 990-EZ, Part II, Line 24 2	Other Assets 2	DEPOSITS - Beginning \$1700 DEPOSITS - Ending \$1700
Form 990-EZ, Part II, Line 24 1	Other Assets 1	Artw ork - Beginning \$1962 Artw ork - Ending \$1962
Form 990-EZ, Part II, Line 24 1011	Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$606 Prepaid Expenses and Deferred Charges - Ending \$600
Form 990-EZ, Part II, Line 24 1004	Other Assets 1004	Miscellaneous - Beginning \$0 Miscellaneous - Ending \$4056
Form 990-EZ, Part I, Line 16 20	Other Expenses 20	DUES & SUBSCRIPTIONS \$225
Form 990-EZ, Part I, Line 16 19	Other Expenses 19	MISCELLANEOUS \$254
Form 990-EZ, Part I, Line 16 18	Other Expenses 18	SCHOLARSHIP COMMITTEE EXPENSES \$342
Form 990-EZ, Part I, Line 16 17	Other Expenses 17	SALES TAXES \$516
Form 990-EZ, Part I, Line 16 16	Other Expenses 16	LICENSES & FEES \$699
Form 990-EZ, Part I, Line 16 15	Other Expenses 15	BANK CHARGES \$739
Form 990-EZ, Part I, Line 16 14	Other Expenses 14	LIFE DRAWING CLASSES \$750
Form 990-EZ, Part I, Line 16 12	Other Expenses 12	JUDGING \$1300
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	STORAGE \$1320
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	BANKCARD FEES \$1326
Form 990-EZ, Part I, Line 16 9	Other Expenses 9	JANITORIAL \$1380
Form 990-EZ, Part I, Line 16 8	Other Expenses 8	MEALS \$1692
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	UTILITIES \$3433
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	AWARDS \$4125
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	REPAIRS & MAINTENANCE \$4132

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	SUPPLIES \$5587
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	INSTRUCTORS' FEES \$14500
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	GALLERY - COST OF GOODS SOLD \$14793
Form 990-EZ, Part I, Line 16 1012	Other Expenses 1012	Insurance \$2251
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$677
Form 990-EZ, Part I, Line 16 1005	Other Expenses 1005	Travel \$6180
Form 990-EZ, Part I, Line 16 1003	Other Expenses 1003	Information Technology \$3788
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$2506
Form 990-EZ, Part I, Line 10 1	Grants and Similar Amounts Paid In Excess of \$5,000 1	Donee's Name VARIOUS SCHOLARSHIP RECIPIENTS TUCSON, AZ, Relationship of Donee NONE Cash Amount Given \$5250
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	MISCELLANEOUS INCOME \$35