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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)

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

OMB No 1545-0047

2012**Open to Public Inspection**

A For the 2012 calendar year, or tax year beginning 10/1/2012, and ending 9/30/2013	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization VT ASSOCIATION OF SNOW TRAVELERS, INC Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 26 VAST LANE City town or post office state, and ZIP code BARRE VT 05641
D Employer identification number 23-7157363	
E Telephone number (802) 229-0005	
G Gross receipts \$ 4,155,208	
H(a) Is this a group return for affiliates? ☐ Yes ☒ No	
H(b) Are all affiliates included? ☒ Yes ☐ No If "No" attach a list (see instructions)	
H(c) Group exemption number ▶	
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527	
J Website ▶ www.vast.org	
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation 1967
M State of legal domicile VT	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities	STATEWIDE SNOWMOBILE TRAILS PROGRAM, TRAILS CONSTRUCTION, RIDER EDUCATION AND SAFETY	
	2 Check this box ☐ 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	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
b Net unrelated business taxable income from Form 990-T, line 34		7b	-17,138
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	16,153	11,108
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,477,549	4,084,709
	11 Other revenue (Part VIII, column (A), lines 5, 6, 8, 9c, 10c, and 11e)	26,106	715
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,775	31,409
		3,521,583	4,127,941
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	837,286	114,030
	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)	491,540	415,897
	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)	3,084,807	2,989,236
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	4,413,633	3,519,163
Net Assets or Fund Balances	19 Revenue less expenses Subtract line 18 from line 12	-892,050	608,778
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,667,766	3,298,294
	22 Net assets or fund balances Subtract line 21 from line 20	2,087	2,969
		2,665,679	3,295,325

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	Date	
	Matt Tetreault - Acting Executive Director	7/22/14	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	MICHAEL WILLETT	MICHAEL WILLETT	7/18/2014
	Firm's name ▶ MICHAEL WILLETT PLLC	Check ☒ if self-employed	PTIN P00104850
	Firm's address ▶ 62 BRULE ROAD, BARRE, VT 05641	Firm's EIN ▶ 27-3754975	Phone no 802-461-4450

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2012)

SCANNED SEP 10 2014

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Part III**Statement of Program Service Accomplishments**

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

☒ **X**

- 1** Briefly describe the organization's mission
 THE PURPOSE OF VAST IS TO COORDINATE THE DEVELOPMENT, MAINTENANCE, AND MANAGEMENT OF VERMONT'S STATEWIDE TRAILS SYSTEM AS WELL AS TO EDUCATE VERMONT SNOWMOBILERS ABOUT SAFE RESPONSIBLE OPERATION OF SNOWMOBILES
-
- 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 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 \$ 1,161,531 including grants of \$ _____) (Revenue \$ _____)
 VAST OVERSEES THE STATEWIDE TRAILS GROOMING PROGRAM WHICH IS COMPRISED OF MORE THAN 6000 MILES OF INTER-CONNECTED SNOWMOBILE TRAILS THAT EXTEND FROM THE CANADIAN BORDER IN THE NORTH TO THE MASSACHUSETTS BORDER IN THE SOUTH AND FROM THE NEW HAMPSHIRE BORDER IN THE EAST TO THE NEW YORK BORDER IN THE WEST
-
- 4b** (Code _____) (Expenses \$ 114,030 including grants of \$ _____) (Revenue \$ _____)
 VAST HAS A GRANT-IN-AID PROGRAM FOR LOCAL CLUBS WHICH HELPS PAY FOR GROOMING EQUIPMENT USED BY THE CLUBS IN THE GROOMING OPERATIONS
-
- 4c** (Code _____) (Expenses \$ 459,494 including grants of \$ _____) (Revenue \$ _____)
 LVRT EXPENSES
-
- 4d** Other program services (Describe in Schedule O)
 (Expenses \$ 1,373,331 including grants of \$ 0) (Revenue \$ 0)
- 4e** Total program service expenses ▶ 3,108,386

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)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II		X
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? If "Yes," complete Schedule C, Part III		
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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I (see instructions)		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? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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>	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>		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>		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>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
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>		X
25b 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>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest 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>		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>		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>		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>		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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		
b If "Yes" to line 35a, 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>		
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>		X
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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
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		
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 as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
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		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		
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		
c	Enter the amount of reserves on hand		
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		

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.	19	
b Enter the number of voting members included in line 1a, above, who are independent.	19	
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?	2	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?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	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?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	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.	9	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?	10a	X
b 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?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b 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.	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	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?		
a The organization's CEO, Executive Director, or top management official.	15a	X
b Other officers or key employees of the organization.	15b	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?	16a	X
b 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?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: _____

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 ☐ Other (explain in Schedule O)

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:
 SHEILA FENOFF-WILLETT (802) 229-0005
 26 VAST LANE, BERLIN, VT 05641

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 (list any hours for related organizations below dotted line)	(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) CONRAD STEWART DIRECTOR/ADDISON	2 00 2 00	X								
(2) JOHN PERKINS DIRECTOR/BENNINGTON	2 00 2 00	X								
(3) KEN GAMMELL DIRECTOR/CALEDONIA	2 00 2 00	X								
(4) JEFF FAY DIRECTOR/CHITTENDEN	2 00 2 00	X								
(5) RAY DUBREUIL DIRECTOR/ESSEX	2 00 2 00	X								
(6) JOHN ROSS DIRECTOR/FRANKLIN	2 00 2 00	X								
(7) DAVID LADD DIRECTOR/GRAND ISLE	2 00 2 00	X								
(8) BRIAN CURRIER DIRECTOR/LAMOILLE	2 00 2 00	X								
(9) LARRY TROTTIER DIRECTOR/ORANGE	2 00 2 00	X								
(10) MILO DAY DIRECTOR/ORLEANS	2 00 2 00	X								
(11) MERRITT BUDD DIRECTOR/RUTLAND	2 00 2 00	X								
(12) JOHN LYNDIS DIRECTOR/WASHINGTON	2 00 2 00	X								
(13) TOM BALTRUS DIRECTOR/WINDSOR	2 00 2 00	X								
(14) JIM HILL PRESIDENT	2 00 2 00			X						

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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			
(15) BONNIE HOLBROOK RECORDING SECRETARY	2 00 2 00			X						
(16) MARK ELLINGWOOD TREASURER	2 00 2 00			X						
(17) JOE CICIA VICE-PRESIDENT	2 00 2 00			X						
(18) ALEXIS NELSON EXECUTIVE DIRECTOR	40 00 0 00				X			66,285		
(19) KATHLEEN DUPREY ADMINISTRATIVE ASSISTANT	40 00 0 00				X	X		30,573		
(20) KENT GARDNER VAST NEWS MANAGER	40 00 0 00					X		56,650		
(21) MATTHEW TETREULT TRAILS ASSISTANT	40 00 0 00					X		53,770		
(22) CYNTHIA JONES RECEPTIONIST	40 00 0 00					X		36,579		
(23) JESSICA HUDSON SPECIAL PROGRAMS MANAGER	40 00 0 00					X		41,945		
(24)										
(25)										
1b Sub-total								285,802	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								285,802	0	0

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 **0**

- 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
- 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
- 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

	Yes	No
3		X
4		X
5		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
VHB Pioneer P O BOX 9151, WATERTOWN, MA 02471	ENGINEERING	0
		0
		0
		0
		0

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 **1**

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

			(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	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 11,108				
	g Noncash contributions included in lines 1a-1f	\$ 0				
	h Total. Add lines 1a-1f		11,108			
Program Service Revenue		Business Code				
	2a MEMBERSHIP DUES & REGISTRATIONS	713990	2,149,710	2,149,710		
	b VAST NEWS	541800	132,190		132,190	
	c GRANTS	713990	1,751,975	1,751,975		
	d VAST INCOME	713990	9,777	9,777		
	e IN-KIND SERVICES	713990	41,057	41,057		
	f All other program service revenue		0			
g Total. Add lines 2a-2f		4,084,709				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		715	715		
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
		(i) Real (ii) Personal				
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)	0 0				
	d Net rental income or (loss)		0			
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses	0 0				
	c Gain or (loss)	0 0				
	d Net gain or (loss)		0			
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a 0				
	b Less direct expenses	b 0				
	c Net income or (loss) from fundraising events		0			
	9a Gross income from gaming activities See Part IV, line 19	a 0				
	b Less direct expenses	b 0				
	c Net income or (loss) from gaming activities		0			
	10a Gross sales of inventory, less returns and allowances	a 33,343				
	b Less cost of goods sold	b 27,267				
c Net income or (loss) from sales of inventory		6,076	6,076			
Miscellaneous Revenue		Business Code				
11a ANNUAL MEETING	713990	468	468			
b MISCELLANEOUS	713990	24,116	24,116			
c PROMO ITEMS	713990	749	749			
d All other revenue		0				
e Total. Add lines 11a-11d		25,333				
12 Total revenue. See instructions		4,127,941	3,984,643	132,190	0	

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).

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	114,030	114,030		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	120,055	54,025	66,030	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	179,733	80,880	98,853	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	14,856		14,856	
9	Other employee benefits	76,711		76,711	
10	Payroll taxes	24,542		24,542	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	33,845	33,845		
c	Accounting	17,307	7,000	10,307	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0			
12	Advertising and promotion	767	767		
13	Office expenses	61,808	19,113	42,695	
14	Information technology	4,703		4,703	
15	Royalties	0			
16	Occupancy	22,832		22,832	
17	Travel	5,367	5,367		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	17,936		17,936	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	21,808	11,160	10,648	0
23	Insurance	236,297	226,819	9,478	
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	OFFICER EXPENSES	23,407	12,221	11,186	
b	SAFETY EDUCATION	3,310	3,310		
c	SPECIAL PROGRAMS	6,549	6,549		
d	TRAILS AID FUND	1,795,295	1,795,295		
e	All other expenses. SEE ATTACHED	738,005	738,005		
25	Total functional expenses. Add lines 1 through 24e	3,519,163	3,108,386	410,777	0
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)				

Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,433,916	1	3,034,722
	2 Savings and temporary cash investments	70,538	2	70,628
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other 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) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 503,368		
	b Less accumulated depreciation	10b 310,424	163,312	10c 192,944
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities See Part IV, line 11	0	12	0
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,667,766	16	3,298,294	
Liabilities	17 Accounts payable and accrued expenses	2,087	17	2,969
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other 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	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	0
	26 Total liabilities. Add lines 17 through 25	2,087	26	2,969
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,665,679	27	3,295,325
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC958), check here ☐ 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	2,665,679	33	3,295,325	
34 Total liabilities and net assets/fund balances	2,667,766	34	3,298,294	

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	4,127,941
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,519,163
3	Revenue less expenses Subtract line 2 from line 1	3	608,778
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,665,679
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	20,868
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,295,325

Part XII Financial Statements and Reporting

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

☐

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☐ Accrual ☒ Other <u>MOD CASH</u> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	X	
c	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	X	
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?	X	
b	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	X	

SCHEDULE A
(Form 990 or 990-EZ)

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.

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

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization
VT ASSOCIATION OF SNOW TRAVELERS, INC

Employer identification number
23-7157363

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 33 1/3% 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 33 1/3% 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?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s)

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

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.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
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						0

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	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
11 Total support. Add lines 7 through 10						0
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 section 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	0.00%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	0.00%
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 III Support 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.")	4,675,085	3,895,399	4,268,834	3,259,939	3,912,793	20,012,050
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	57,823	35,362	34,502	14,138	9,777	151,602
3 Gross receipts from activities that are not an unrelated trade or business under section 513	51,166	110,568	48,730	44,277	33,343	288,084
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0				0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0					0
6 Total. Add lines 1 through 5	4,784,074	4,041,329	4,352,066	3,318,354	3,955,913	20,451,736
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0				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	0				0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						20,451,736

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	4,784,074	4,041,329	4,352,066	3,318,354	3,955,913	20,451,736
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	26,304	28,163	27,681	1,858	715	84,721
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0				0
c Add lines 10a and 10b	26,304	28,163	27,681	1,858	715	84,721
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0				0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	8,420	4,137	15,199	8,255	25,333	61,344
13 Total support. (Add lines 9, 10c, 11, and 12.)	4,818,798	4,073,629	4,394,946	3,328,467	3,981,961	20,597,801

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 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	99.29%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	99.11%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	0.41%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	0.78%

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)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

OMB No 1545-0047

2012

**Open to Public
Inspection**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization VT ASSOCIATION OF SNOW TRAVELERS, INC	Employer identification number 23-7157363
---	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ \$

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

☐ Yes ☐ No

4a Was a correction made?

☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$

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

☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2012

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)		0												
b	Total lobbying expenditures to influence a legislative body (direct lobbying)		0												
c	Total lobbying expenditures (add lines 1a and 1b)	0	0												
d	Other exempt purpose expenditures		0												
e	Total exempt purpose expenditures (add lines 1c and 1d)	0	0												
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	0	0												
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)	0	0												
h	Subtract line 1g from line 1a If zero or less, enter -0-	0	0												
i	Subtract line 1f from line 1c If zero or less, enter -0-	0	0												
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	☐ Yes ☐ No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount	0	0	0	0	0
b Lobbying ceiling amount (150% of line 2a, column(e))					0
c Total lobbying expenditures	0	0	0	0	0
d Grassroots nontaxable amount	0	0	0	0	0
e Grassroots ceiling amount (150% of line 2d, column (e))					0
f Grassroots lobbying expenditures	0	0	0	0	0

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			0
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	0
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	0

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Part IV Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

**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

2012

**Open to Public
Inspection**

Name of the organization

VT ASSOCIATION OF SNOW TRAVELERS, INC

Employer identification number

23-7157363

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?		☐ Yes ☐ 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?		☐ Yes ☐ 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	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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 XIII, 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 XIII, 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 ▶ \$

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 **d** ☐ Loan or exchange programs
b ☐ Scholarly research **e** ☐ Other _____
c ☐ Preservation for future generations

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

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 XIII and complete the following table

	Amount
1c Beginning balance	0
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	0

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

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	0	0	0		
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	0	0	0	0	0

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 XIII 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	0	56,000		56,000
b Buildings	0	168,942	71,943	96,999
c Leasehold improvements	0	0	0	0
d Equipment	0	230,492	213,632	16,860
e Other	0	47,934	24,849	23,085
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				192,944

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	0	
(2) Closely-held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total (Column (b) must equal Form 990, Part X, col. (B) line 12)	0	

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 (Column (b) must equal Form 990, Part X, col. (B) line 13)	0	

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)	0

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, col. (B) line 25)	0

2. FIN 48 (ASC 740) Footnote In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements		1	4,155,207
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	4,155,207
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	-27,267	
c	Add lines 4a and 4b		4c	-27,267
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	4,127,940

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements		1	3,546,380
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	3,546,380
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	3,546,380

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI Line 4b Cost of goods sold

Part XIII Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22
▶ Attach to Form 990.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

VT ASSOCIATION OF SNOW TRAVELERS, INC

Employer identification number

23-7157363

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☒ Yes ☐ No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990 Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) NORTH WEST RIDERS 24 BLUFF LANE ST ALBANS VT 054	30-0594233	501(C)7	45,000		Book		EQUIPMENT
(2) ETHAN ALLEN SNOW TRAVELER 2219 FRAZIER HILL RD BENSON, VT		501(C)7	20,000		Book		EQUIPMENT
(3) NORTHEAST KINGDOM SNOW B P O BOX 212 NORTON, VT 05907	30-0793100	501(C)7	46,480		Book		EQUIPMENT
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							
(9) -----							
(10) -----							
(11) -----							
(12) -----							
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table							▶
3 Enter total number of other organizations listed in the line 1 table							▶
							3

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

2012

**Open to Public
Inspection**

Name of the organization

VT ASSOCIATION OF SNOW TRAVELERS, INC

Employer identification number

23-7157363

Form 990, Part III, Line 4d Program Service Expenses 1,373,331, Grants and allocations 0,

Revenue 0 TRAIL EXPENSES

Form 990 Part IX Line 24f

Form 990 Part XI Line 9 Correction of vehicles in fixed assets

Name of the organization

Employer identification number

VT ASSOCIATION OF SNOW TRAVELERS, INC

23-7157363

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2012Attachment
Sequence No **179**

Name(s) shown on return

VAST

Business or activity to which this form relates

SNOWMOBILE ORGANIZATION

Identifying number

23-71757363

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	6,934
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property			3 yrs.	HY		
b 5-year property		12,575	5 yrs.	HY	200DB	2,515
c 7-year property		15,149	7 yrs.	HY	200DB	2,165
d 10-year property			10 yrs.	HY		
e 15-year property			15 yrs.	HY		
f 20-year property			20 yrs.	HY		
g 25-year property			25 yrs.	HY	S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life				HY	S/L	
b 12-year			12 yrs.	HY	S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	9,631
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	21,245
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).						25		
26 Property used more than 50% in a qualified business use.								
2012 GMC SIERRA	09/30/12	100 %	22,328	22,328	5	200DB-MQ	9,631	
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	9,631	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions).					
SOFTWARE	03/31/13	2,896		3	563
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44 563

VT ASSOCIATION OF SNOW TRAVELERS, INC
FORM 990-2012
PART IX-LINE 24f- OTHER EXPENSES

23-7157363

	TOTAL	PROGRAM	MANAGEMENT
PROFESSIONAL DUES	3623	3623	
INTERNET SERVICES	2899	2899	
VAST NEWS	87422	87422	
PUBLIC RELATIONS	49427	49427	
GOVERNMENT RELATIONS	26075	26075	
SCHOLARSHIPS	4500	4500	
IN-KIND	41057	41057	
PHASE A	137133	137133	
SNOWMOBILE	1733	1733	
LAW	102832	102832	
PHASE B	<u>281304</u>	<u>281304</u>	
	<u>738005</u>	<u>738005</u>	

ASSET DEPRECIATION SHORT REPORT
VAST - Sep. 30, 2013

Assets 75 of 75 Included
Include All Assets
Method FEDERAL - Std Conventions Applied

Sort #1 Asset A/C#

Date Acq	Description	Meth/Life	Cost	Section 179	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
Asset A/C# BUILDING - BUILDING								
01/15/97	BUILDING	MSL / 39	135,383 90	0 00	135,383 90	54,524 00	3,471 00	57,995 00
01/08/98	BUILDING FINAL PAYMENT SUMMITT	MSL / 39	4,965 03	0 00	4,965 03	1,868 00	127 00	1 995 00
03/19/98	BASEMENT HEATING SYSTEM	MSL / 39	2,347 89	0 00	2,347 89	873 00	60 00	933 00
09/19/02	SIDING	MACRS / 39	2,400 00	0 00	2,400 00	623 00	62 00	685 00
05/24/07	PAVING	MSL / 15	23,845 00	0 00	23,845 00	8,745 00	1,590 00	10,335 00
Totals	BUILDING - BUILDING (5 assets)		168,941 82	0 00	168,941 82	66 633 00	5,310 00	71,943 00
Asset A/C# EQUIPMENT - FURNITURE & EQUIPMENT								
01/15/97	EQUIP & FURNISHINGS	MSL / 7	40,715 71	0 00	40,715 71	40,715 71	0 00	40,715 71
04/30/98	FURNITURE (BOISE CASCADE)	MA200 / 7	3,160 00	0 00	3,160 00	3,160 00	0 00	3,160 00
05/04/98	COMPUTERS	MA200 / 5	3,409 90	0 00	3,409 90	3,409 90	0 00	3,409 90
12/23/98	MQ EQUIPMENT	MA200 / 7	190 67	0 00	190 67	190 67	0 00	190 67
02/18/99	MQ STORAGE BUILDING	MA200 / 7	3,595 00	0 00	3,595 00	3,595 00	0 00	3 595 00
03/25/99	MQ COMPUTERS COMPUTER ASSISTANCE	MA200 / 5	2,400 00	0 00	2,400 00	2,400 00	0 00	2,400 00
06/03/99	MQ EQUIPMENT	MA200 / 7	329 99	0 00	329 99	329 99	0 00	329 99
08/12/99	MQ COPIER	MA200 / 7	14,405 15	0 00	14,405 15	14 405 15	0 00	14,405 15
08/13/99	MQ EQUIPMENT	MA200 / 7	180 00	0 00	180 00	180 00	0 00	180 00
10/01/99	MQ CHAMPION GPS	MA200 / 5	2,983 00	0 00	2,983 00	2,983 00	0 00	2,983 00
11/18/99	MQ COMPUTERS	MA200 / 5	2,023 00	0 00	2,023 00	2,023 00	0 00	2,023 00
12/30/99	MQ COMPUTER ASSIS	MA200 / 5	99 00	0 00	99 00	99 00	0 00	99 00
01/13/00	MQ COMPUTER EQUIP	MA200 / 5	4,724 50	0 00	4,724 50	4,724 50	0 00	4 724 50
04/27/00	MQ COMPUTER EQUIPMENT	MA200 / 5	509 99	0 00	509 99	509 99	0 00	509 99
12/28/00	MODEM	MA200 / 5	100 98	0 00	100 98	100 98	0 00	100 98
02/22/01	COMPUTER EQUIP	MA200 / 5	5,285 23	0 00	5,285 23	5,285 23	0 00	5,285 23
05/03/01	VACCUM CLEANER	MA200 / 7	218 95	0 00	218 95	218 95	0 00	218 95
07/05/01	OIL PAINTING	MA200 / 7	650 00	0 00	650 00	650 00	0 00	650 00
07/26/01	COLOR PRINTER	MA200 / 5	460 00	0 00	460 00	460 00	0 00	460 00
09/13/01	SAFETY TRAILER	MA200 / 7	16,961 15	0 00	16,961 15	16,961 15	0 00	16,961 15
09/20/01	COMPUTER EQUIP	MA200 / 5	2,671 00	0 00	2,671 00	2,671 00	0 00	2,671 00
05/02/02	G4	MA200 / 5	2,198 00	0 00	2,198 00	2,198 00	0 00	2,198 00
05/16/02	COMPUTER BACKUP	MA200 / 5	1,373 00	0 00	1,373 00	1,373 00	0 00	1,373 00
06/10/02	IMAC	MA200 / 5	1,399 00	0 00	1,399 00	1,399 00	0 00	1,399 00
07/05/02	COMPUTER	MA200 / 5	3,350 00	0 00	3 350 00	3,350 00	0 00	3 350 00
07/05/02	COMPUTER	MA200 / 5	822 00	0 00	822 00	822 00	0 00	822 00
08/15/02	FIRE FILE	MA200 / 7	1,516 50	0 00	1,516 50	1,516 50	0 00	1 516 50
11/07/02	BULLETIN BOARDS	MA200 / 7	293 50	0 00	293 50	293 50	0 00	293 50
04/10/03	KEYBOARD	MA200 / 5	79 00	0 00	79 00	79 00	0 00	79 00
05/29/03	NETWORK HUB	MA200 / 5	1,520 92	0 00	1,520 92	1,520 92	0 00	1,520 92
07/03/03	DELL LATITUDE	MA200 / 5	2,393 54	0 00	2,393 54	2,393 54	0 00	2,393 54
07/31/03	CD/RW	MA200 / 5	1,455 00	0 00	1,455 00	1,455 00	0 00	1,455 00
08/21/03	REFRIGERATOR	MA200 / 7	529 97	0 00	529 97	529 97	0 00	529 97
09/18/03	WET/DRY VAC	MA200 / 7	83 99	0 00	83 99	83 99	0 00	83 99
11/20/03	FURNITURE	MA200 / 7	828 00	0 00	828 00	828 00	0 00	828 00
04/14/04	SUPERWAREHOUSE	MA200 / 5	701 37	0 00	701 37	701 37	0 00	701 37
06/17/04	PALM PILOTS	MA200 / 5	869 77	0 00	869 77	869 77	0 00	869 77
07/08/04	ORMSBYS	MA200 / 5	289 00	0 00	289 00	289 00	0 00	289 00
11/18/04	COMPUTER	MA200 / 5	2,171 89	0 00	2,171 89	2,171 89	0 00	2,171 89
01/06/05	PALM PILOTS	MA200 / 5	994 95	0 00	994 95	994 95	0 00	994 95
03/17/05	CDI/CHOKO DESIGN	MA200 / 5	995 00	0 00	995 00	995 00	0 00	995 00
10/27/05	JAMAR COUNTERS	MA200 / 5	15,741 69	0 00	15,741 69	15,741 69	0 00	15,741 69
06/21/07	COMPUTR EQUIPMENT	MA200 / 5	1,253 61	0 00	1,253 61	1,253 61	0 00	1,253 61
10/18/07	COMPUTER EQUIPMENT	MA200 / 5	1,584 94	0 00	1,584 94	1,494 00	90 94	1,584 94
04/01/09	ADDITIONS	MA200 / 5	4,422 04	0 00	4,422 04	4,040 00	255 00	4,295 00
08/07/09	ADDITIONS	MA200 / 7	329 98	0 00	329 98	279 00	15 00	294 00
12/15/09	COMPUTER EQUIPMENT SMALL DOG	MA200 / 5	2,919 96	0 00	2,919 96	2,079 00	336 00	2,415 00
04/01/11	ADDITONS	MA200 / 7	2,757 61	0 00	2,757 61	1,069 00	482 00	1,551 00
05/03/12	MQ ADDITIONS	MA200 / 7	662 48	0 00	662 48	71 00	169 00	240 00
09/12/12	MQ ADDITIONS	MA200 / 7	1,001 94	0 00	1,001 94	36 00	276 00	312 00
01/10/13	A TRAILER	MA200 / 7	4,449 00	0 00	4,449 00	0 00	636 00	636 00
09/26/13	A 2013 SKI-DOO	MA200 / 5	9,575 00	0 00	9,575 00	0 00	1,915 00	1,915 00
09/30/13	A COMPUTERS SMALLDOG	MA200 / 5	3,000 00	0 00	3,000 00	0 00	600 00	600 00

ASSET DEPRECIATION SHORT REPORT
VAST - Sep 30, 2013

Assets 75 of 75 Included
Include All Assets
Method FEDERAL - Std Conventions Applied

Sort #1 Asset A/C#

Date Acq	Description	Meth/Life	Cost	Section 179	Depr Basis	Includes Section 179				
						Beg A/Depr	Curr Depr	End A/Depr		
Totals	EQUIPMENT - FURNITURE & EQUIPMENT (53 assets)		176,635 87	0 00	176,635 87	155,000 92	4,774 94	159,775 86		
Asset A/C#	GROOMERS - GROOMERS									
11/02/02	1 PB200 GROOMERS	SL / 7	53,856 00	0 00	53,856 00	53,856 00	0 00	53 856 00		
Totals	GROOMERS - GROOMERS (1 asset)		53,856 00	0 00	53,856 00	53,856 00	0 00	53,856 00		
Asset A/C#	LAND - LAND									
01/15/97	LAND	LAND / 0	56,000 00	0 00	56,000 00	0 00	0 00	0 00		
Totals	LAND - LAND (1 asset)		56,000 00	0 00	56,000 00	0 00	0 00	0 00		
Asset A/C#	SOFTWARE - SOFTWARE									
11/13/97	COMPUTER SOFTWARE	AMORT / 5	382 80	0 00	382 80	382 80	0 00	382 80		
04/20/00	SOFTWARE ADDITIONS	AMORT / 3	2,524 11	0 00	2,524 11	2,524 11	0 00	2,524 11		
01/18/01	SOFTWARE	SL / 3	169 96	0 00	169 96	169 96	0 00	169 96		
08/16/01	SOFTWARE	SL / 3	98 94	0 00	98 94	98 94	0 00	98 94		
09/13/01	SOFTWARE	SL / 3	363 65	0 00	363 65	363 65	0 00	363 65		
09/20/01	SOFTWARE	SL / 3	2,000 77	0 00	2,000 77	2,000 77	0 00	2,000 77		
06/20/02	ADDITIONS	AMORT / 3	2,641 40	0 00	2,641 40	2,641 40	0 00	2,641 40		
04/01/03	SOFTWARE ADDITIONS	SL / 3	604 82	0 00	604 82	604 82	0 00	604 82		
04/01/04	SOFTWARE ADDITIONS	SL / 3	422 14	0 00	422 14	422 14	0 00	422 14		
03/15/05	SOFTWARE	SL / 3	1,625 49	0 00	1 625 49	1,625 49	0 00	1,625 49		
06/21/07	SOFTWARE	SL / 3	1,600 86	0 00	1,600 86	1,600 86	0 00	1,600 86		
09/18/08	SOFTWARE	SL / 3	720 70	0 00	720 70	720 70	0 00	720 70		
03/31/13 A	SOFTWARE	AMORT / 3	2,896 12	0 00	2,896 12	0 00	563 00	563 00		
Totals	SOFTWARE - SOFTWARE (13 assets)		16,051 76	0 00	16,051 76	13,155 64	563 00	13,718 64		
Asset A/C#	SSTP - SSTP ASSETS									
09/30/12	MQ 2012 GMC SIERRA 1500	MA200 / 5	22,328 00	0 00	22,328 00	1,116 00	9,631 00	10 747 00		
12/28/12 A	SNOWMOBILE (MATT)	MA200 / 7	10,700 00	0 00	10,700 00	0 00	1,529 00	1,529 00		
Totals	SSTP - SSTP ASSETS (2 assets)		33,028 00	0 00	33,028 00	1,116 00	11,160 00	12,276 00		
Grand totals for all accounts (75 assets)			504,513 45	0 00	504,513 45	289,761 56	21,807 94	311,569 50		
						Cost	Curr Depr	End A/Depr		
Depreciable Assets (71 assets 0 disposed)						496,069 02	21,244 94	305,458 19		
Amortizable Assets (4 assets, 0 disposed)						8,444 43	563 00	6,111 31		
Codes that may appear next to the date acquired include A - Addition, D - Disposal, T - Traded, I - Inactive, C - Construction In Progress, MQ - Mid Quarter Applied										
Additional Summary Statistics			Cost	Curr Yr 179	Prior Yr 179	Depr Basis	Beg A/Depr	Curr A/Depr	End A/Depr	Net Book Val
Grand Totals for All Assets			504,513 45	0 00	0 00	504,513 45	289 761 56	21,807 94	311,569 50	192,943 95
Inactive Assets			0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Less Disposed Assets			0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Less Traded Assets			0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Net Totals (Active & Inactive Assets)			504,513 45	0 00	0 00	504,513 45	289,761 56	21,807 94	311,569 50	192,943 95
Total Bonus Depreciation Taken at 30% Rate				0 00						
Total Bonus Depreciation Taken at 50% Rate				0 00						
Total Bonus Depreciation Taken at 100% Rate				0 00						
Total Bonus Depreciation Taken				0 00						