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Form

990-EZ

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2015

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015

☐ Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

WHITMAN COUNTY ASSOCIATION OF REALTORS

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

Room/suite

PO BOX 38

City or town, state or province, country, and ZIP or foreign postal code

PULLMAN, WA 99163

D Employer identification number

91-1624707

E Telephone number

(509) 338-0949

F Group Exemption Number

G Accounting Method

☒ Cash

☐ Accrual

Other (specify) _____

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

I Website: ☒ WWW.WHITMANCOUNTYREALTORS.COM

J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(6) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☒ Association ☐ Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) below are \$500,000 or more, file Form 990 instead of Form 990-EZ ☒ \$ 126,117

Part I

Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	380
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	89,067
	4	Investment income	4	118
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c	Less direct expenses from gaming and fundraising events	6c	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	28,509
	b	Less cost of goods sold	7b	12,803
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	15,706
	8	Other revenue (describe in Schedule O)	8	8,043
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	113,314
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	17,933
	13	Professional fees and other payments to independent contractors	13	2,353
	14	Occupancy, rent, utilities, and maintenance	14	4,518
	15	Printing, publications, postage, and shipping	15	243
	16	Other expenses (describe in Schedule O)	16	65,117
	17	Total expenses. Add lines 10 through 16	17	90,164
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	23,150
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	104,874
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	128,024

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form990-EZ(2015)

Part II

Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	113,204	22	147,899
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	11,357	24	7,170
25 Total assets	124,561	25	155,069
26 Total liabilities (describe in Schedule O)	19,687	26	27,045
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	104,874	27	128,024

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose?
SEE BELOW ON LINE 28

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

THE ORGANIZATION OPERATES A MULTIPLE LISTING SERVICE FOR LOCAL REALTORS, PROMOTES HIGH STANDARDS OF CONDUCT FOR MEMBERS OF THE REAL ESTATE PROFESSION AND PLANS ACTIVITIES DESIGNED TO UNITE LOCAL MEMBERS

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

28a102,808

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

29a

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

30a

31 Other program services (describe in Schedule O)

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

31a

32 Total program service expenses (add lines 28a through 31a)

32102,808

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ANDREA ABBOTT PRESIDENT	005 00	0		
LYNN KRAMER VICE-PRESIDENT	002 00	0		
KEITH KINCAID TREASURER	005 00	0		
KATHY MOTLEY SECRETARY	001 00	0		
KATHRYN DOWNES EXECUTIVE OFFICER	020 00	17,933		
JOE PITZER DIRECTOR	001 00	0		
MELANIE SCHAEFER AFFILIATE LIAISON	001 00	0		

Part V

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

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	Yes
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	Yes
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37a		
b	Did the organization file Form 1120-POL for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="checkbox"/> 38b		
39	Section 501(c)(7) organizations Enter <input type="checkbox"/> 39a		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/> _____		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed <input type="checkbox"/> <u>WA</u>		
42a	The organization's books are in care of <input type="checkbox"/> <u>KATHRYN DOWNES</u> Telephone no <input type="checkbox"/> <u>(509) 388-0949</u> Located at <input type="checkbox"/> <u>PO BOX 38 PULLMAN, WA</u> ZIP + 4 <input type="checkbox"/> <u>99163</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country <input type="checkbox"/> _____	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ</i>	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		
		46	No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

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

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☒ No

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	<div>*****</div> <div>Signature of officer</div>			<div>2016-05-12</div> <div>Date</div>	
	<div>KEITH KINCAID TREASURER</div> <div>Type or print name and title</div>				
Paid Preparer Use Only	Prnt/Type preparer's name TIM E GEHRING		Preparer's signature		Date 2016-05-12
	Firm's name <div>GEHRING & ASSOCIATES PLLC</div>				Firm's EIN <div></div>
	Firm's address <div>PO BOX 1142 520 E MAIN ST PULLMAN, WA 99163</div>				Phone no (509) 332-2900
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

TY 2015 Compensation Explanation

Name: WHITMAN COUNTY ASSOCIATION OF REALTORS

EIN: 91-1624707

Software ID: 15000290

Software Version: 15.3.0.0

Person Name	Explanation
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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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization WHITMAN COUNTY ASSOCIATION OF REALTORS	Employer identification number 91-1624707
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990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 8, Other Revenue	LATE FEE - FINANCE CHARGES 25
Form 990-EZ, Part I, Line 8, Other Revenue	LUNCH REIMBURSEMENTS 4,088
Form 990-EZ, Part I, Line 8, Other Revenue	MISCELLANEOUS 2,685
Form 990-EZ, Part I, Line 8, Other Revenue	EDUCATION INCOME 1,200
Form 990-EZ, Part I, Line 8, Other Revenue	BANK CHARGE REIMBURSEMENTS 45
Form 990-EZ, Part I, Line 16, Other Expenses	Travel 7,134
Form 990-EZ, Part I, Line 16, Other Expenses	Conferences, conventions, and meetings 1,165
Form 990-EZ, Part I, Line 16, Other Expenses	Telephone 856
Form 990-EZ, Part I, Line 16, Other Expenses	Unrelated business income taxes 466
Form 990-EZ, Part I, Line 16, Other Expenses	Licenses 385
Form 990-EZ, Part I, Line 16, Other Expenses	Education 3,969
Form 990-EZ, Part I, Line 16, Other Expenses	MLS Database 8,806
Form 990-EZ, Part I, Line 16, Other Expenses	Dues 20,057
Form 990-EZ, Part I, Line 16, Other Expenses	Scholarships 1,000
Form 990-EZ, Part I, Line 16, Other Expenses	Exec Officer Education and Travel expenses 3,051
Form 990-EZ, Part I, Line 16, Other Expenses	Lunch Expenses 3,643
Form 990-EZ, Part I, Line 16, Other Expenses	Professional Standards Agreement 440
Form 990-EZ, Part I, Line 16, Other Expenses	Payroll Taxes 1,627
Form 990-EZ, Part I, Line 16, Other Expenses	Internet, Website and Email 372
Form 990-EZ, Part I, Line 16, Other Expenses	Liability Insurance 426

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Donations 630
Form 990-EZ, Part I, Line 16, Other Expenses	Events RPAC Fundraising 2,294
Form 990-EZ, Part I, Line 16, Other Expenses	Membership Committee Expenses 509
Form 990-EZ, Part I, Line 16, Other Expenses	Miscellaneous Expenses 1,331
Form 990-EZ, Part I, Line 16, Other Expenses	Form 1065, Schedule K-1, Ordinary Business Loss - PACMLS 46-4973490 4,187
Form 990-EZ, Part I, Line 16, Other Expenses	Office Expenses 1,199
Form 990-EZ, Part I, Line 16, Other Expenses	Lockbox Lease 1,251
Form 990-EZ, Part I, Line 16, Other Expenses	Credit Card Merchant Service Fees 319
Form 990-EZ, Part II, Line 24, Other Assets	PACMLS INVESTMENT Beginning of year 11,357, End of year 7,170
Form 990-EZ, Part II, Line 26, Liabilities	OTHER CURRENT LIABILITIES Beginning of year 1,056, End of year 3,356
Form 990-EZ, Part II, Line 26, Liabilities	UNEARNED REVENUE Beginning of year 18,631, End of year 23,223
Form 990-EZ, Part II, Line 26, Liabilities	UBIT INCOME TAX LIABILITY Beginning of year 0, End of year 466