efile GRAPHIC print - DO NOT PROCESS As Filed Data -DLN: 93492169004138 Short Form OMB No 1545-1150 Form 990-EZ Return of Organization Exempt From Income Tax 2017 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. Department of the Treasury Open to Public Information about Form 990-EZ and its instructions is at www.irs.gov/form990ez. Internal Revenue Service Inspection A For the 2017 calendar year, or tax year beginning 01-01-2017 and ending 12-31-2017 **B** Check if applicable D Employer identification number C Name of organization WHITMAN COUNTY ASSOCIATION OF REALTORS ☐ Address change 91-1624707 ☐ Name change Number and street (or P O box, if mail is not delivered to street address) Room/suite E Telephone number ☐ Initial return PO BOX 38 ☐ Final return/terminated (509) 338-0949 City or town, state or province, country, and ZIP or foreign postal code □ Amended return PULLMAN, WA 99163 F Group Exemption ☐ Application pending Number Check ▶ ☑ If the organization is **not** ☑ Cash ☐ Accrual Other (specify) ▶ G Accounting Method 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 ☐ 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) Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Part I Check if the organization used Schedule O to respond to any question in this Part I 1 2 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 3 130,093 4 4 500 5a Gross amount from sale of assets other than inventory b 5b Less cost or other basis and sales expenses Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events Revenue Gross income from gaming (attach Schedule G if greater than \$15,000) 6a 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) Less direct expenses from gaming and fundraising events Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) d 6d7a Gross sales of inventory, less returns and allowances . . . 521 b Less cost of goods sold Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . **7**c -106 C 8 8 Other revenue (describe in Schedule O) 34.858 **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 165.345 10 10 Grants and similar amounts paid (list in Schedule O) 11 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits . 12 22,220 3,899 13 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance . . . 14 4,996 15 15 Printing, publications, postage, and shipping 221 16 Other expenses (describe in Schedule O) 16 101.833 17 Total expenses. Add lines 10 through 16 17 133,169 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 32,176 Net Assets 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) 19 135,423 20 Other changes in net assets or fund balances (explain in Schedule O) 20 376 21 Net assets or fund balances at end of year Combine lines 18 through 20 21 167,975 For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2017) Cat No 10642I

Part II	Balance Sheets (see the instruction Check if the organization used Schedule		westion in this	Dart II			
	Check if the organization used Schedule	o to respond to any q	descion in this		eginning of year	• •	(B) End of year
22 Cash. sa	ivings, and investments		1	(A) D	eginning of year 155,689	22	157,218
	d buildings				2007000	23	10.7110
	ssets (describe in Schedule O)				9,788	24	13,775
25 Total as	ssets				165,477	25	170,993
26 Total lia	abilities (describe in Schedule O)		[30,054	26	3,018
27 Net ass	ets or fund balances (line 27 of column	(B) must agree with	line 21)		135,423	27	167,975
Part III	Statement of Program Service	•					Expenses
M/hat ia tha	Check if the organization used Schedule organization's primary exempt purpose?	e O to respond to any o	question in this	Part III			equired for section 501(c)) and 501(c)(4)
	ON LINE 28						ganizations, optional for ners)
measured b benefited, a	e organization's program service accompl y expenses In a clear and concise manne nd other relevant information for each pr	er, describe the service				otr	ners)
28 See Addition	nal Data Table						
(Grants \$)	If this amoun	it includes foreign gran	its check here		▶ □	28a	
29	Ir this amoun	it includes foreign gran	its, check here	•	<u>. , </u>	29a	
(Grants \$)	If this amour	nt includes foreign gran	its, check here		. ▶ □		
30			,		<u> </u>	30a	
30						Joa	
(Grants \$)	If this amoun	it includes foreign gran	ats check here		▶ □		
				• •	. • -		
•	ogram services (describe in Schedule O)					L.	
(Grants \$)	ogram service expenses (add lines 28	t includes foreign gran	•			31a 32	133,169
Part IV	List of Officers, Directors, Trustees,		(list each one evi		<u> </u>		,
I GIC LV	Check if the organization used Schedule						
	7.3 No. 1441	1 (1) 4	٠			۲.	leser i i
	(a) Name and title	(b) Average hours per week	(c) Report		(d) Health bend contributions to er		(e) Estimated amount ee of other compensation
		devoted to position	(Forms W-2,	/1099-	benefit plans,	and	· ·
			MISC) (if no enter -0		deferred compen	sation	ו
JACOB DAVI	is	005 00	enter -t	0			
PRESIDENT	M	002 00		0			
MARK BLEHI	v	002 00		U			
VICE-PRESI	DENT						
KEITH KINC	AID	005 00		0			
TREASURER							
ASON SHU	LL	001 00		0			
SECRETARY							
OE PITZER		001 00		0			
DIRECTOR							
DIRECTOR GINGER FLY	NIN	001 00		0			
GINGERTE	IVIV	001 00		U			
AFFILIATE L	IAISON						
							+
			l				F 000 F7 (2017)

Pa	rt V Other Information (Note the Schedule A and personal benefit contract statement requirements	ın the			
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V				
			Yes	No 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	103	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	ia Did the organization have unrelated business gross income of \$1,000 or more during the year from business				
	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No	
	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			
	Was the organization a section $501(c)(4)$, $501(c)(5)$, or $501(c)(6)$ organization subject to section $6033(e)$ notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		No	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a				
	Did the organization file Form 1120-POL for this year?	37b		No	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were				
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b				
39	Section 501(c)(7) organizations Enter				
а	Initiation fees and capital contributions included on line 9				
b	Gross receipts, included on line 9, for public use of club facilities				
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under				
	section 4911 ▶, section 4912 ▶, section 4955 ▶				
b	Section $501(c)(3)$, $501(c)(4)$, 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 sections4912, 4955, and 4958				
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization				
	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 \(\bigvee \) WA The appropriate of \(\bigvee \) VATIONAL POUNTS.		00.0040		
42a	The organization's books are in care of ► KATHRYN DOWNES Located at ► PO BOX 38 PULLMAN, WA ZIP + 4 ►	9916		,	
	21r + 4		13		
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)?	42b	Yes	No No	
	If "Yes," enter the name of the foreign country	720			
С	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) At any time during the calendar year, did the organization maintain an office outside the U S?	42 c		No	
	If "Yes," enter the name of the foreign country ▶				
43 9	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here		▶ □		
	and enter the amount of tax-exempt interest received or accrued during the tax year • 43				
			Yes	No	
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	103	No	
Ь	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	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? If "No," provide an explanation in Schedule O	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 ———	

Form	990-EZ	(2017)								Page 4
									Yes	No
46		e organization engage, directly or indirec ates for public office? If "Yes," complete				opposition to				
Pari		Section 501(c)(3) organization						46		No
Fall		All section 501(c)(3) organizations	must answer quest	ions 47-49b and	d 52, and	complete the	tables	for lir	nes 50	and 51
		Check if the organization used Schedule	O to respond to any o	question in this Pai	rt VI			· · · ·	Yes	□ No
47		e organization engage in lobbying activiti ," complete Schedule C, Part II	es or have a section 5 · · · · · · ·	01(h) election in e	effect during	the tax year?		47		
48	Is the o	organization a school as described in sec	rganization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E							
		id the organization make any transfers to an exempt non-charitable related organization?								No
	b If "Yes," was the related organization a section 527 organization?						49b			
	O Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees							nd kev	employ	/ees)
	who ea	ich received more than \$100,000 of com	pensation from the or	ganization If there	e is none, e	nter "None "			• •	
	(a) [⊩]	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportab compensatio (Forms W-2/10 MISC)	n contr 199- b	 Health benefable to employ the benefit plans, and erred compens 	oloyee nd			l amount ensation
NONE				,						
f	Total	number of other employees paid over \$	100,000				<u> </u>			
51		ete this table for the organization's five h		ndependent contra	ctors who e	each received n	nore th	an \$10	0,000 o	 of
	compe	nsation from the organization. If there is			(5) 7		(-)	C		
		(a) Name and business address of e	ach independent contr	actor	(6) 1	ype of service	(c)	Compe	ensation	<u> </u>
NONE										
d	Total	number of other independent contractor	s each receiving over	\$100,000			_			
52	Did t	the organization complete Schedule A? N	IOTE. All Section 501(c)(3) organization	s must atta	ch a				
	com	pleted Schedule A					•	Ye	s 🛂 I	No
knowl		es of perjury, I declare that I have exan nd belief, it is true, correct, and complete rledge								
		*****				2018-06-07				
Sign		Signature of officer				Date				
Here	•	KEITH KINCAID TREASURER Type or print name and title								
		Print/Type preparer's name	Preparer's signature		Date		PTIN			
Paic	ł	TIM É GÉHRING			2018-06-07	Check L ıf self-employed				
	oarer		Firm's name ► GEHRING & ASSOCIATES PLLC Firm's EIN ►							
Use	Only	Firm's address ▶ POB 1142 520 E MAIN	Firm's address ▶ POB 1142 520 E MAIN ST Phone no (509) 332-2					00		
		PULLMAN, WA 99163								
May t	he IRS	discuss this return with the preparer sho	wn above? See instruc	ctions		•	▶ ☑	Yes	□ No	- /a-:-:

Additional Data

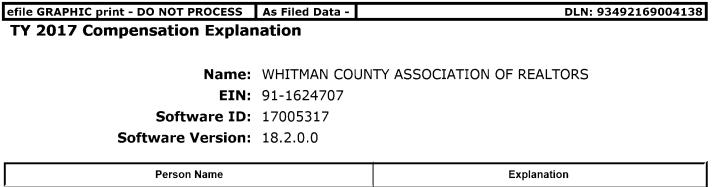
Software ID: 17005317

Software Version: 18.2.0.0 **EIN:** 91-1624707

Name: WHITMAN COUNTY ASSOCIATION OF REALTORS

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

Describe the organiza services, as measure number of persons be	Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)			
	PERATES A MULTIPLE LISTING SERVICE FOR LOCAL REALTORS, PROMOTES HIGH ICT FOR MEMBERS OF THE REAL ESTATE PROFESSION AND PLANS ACTIVITIES DESIGNED ERS	28a	133,169	
(Grants \$)	If this amount includes foreign grants, check here 🕨 🗌			



efile GRAPH	IC print	- DO NOT PROCESS	As Filed Data -		DLI	N: 93492169004138	
SCHEDULE O (Form 990 or 990-		Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on			OMB No 1545-0047		
EZ) Department of the T	reasury	Form 990 or 990-EZ or to provide any additional informatio ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instru www.irs.gov/form990.			Open to Public Inspection		
Name of the org WHITMAN COUNTY	/ ASSOCIATI	ON OF REALTORS plemental Informatio	n		Employer ider 91-1624707	ntification number	
Return Reference				Explanation			
Form 990- EZ, Part I, Line 8, Other Revenue	LATE FE	E - FINANCE CHARGES 1	50				

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-**LUNCH REIMBURSEMENTS 2.097** EZ, Part I, Line 8, Other

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-MISCELLANEOUS 3.557 EZ, Part I, Line 8, Other

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-**EDUCATION INCOME 838** EZ, Part I, Line 8, Other

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-RPAC INVESTMENT - INFLOW 2.485 EZ, Part I, Line 8, Other

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-OTHER GAIN FROM K-1 PACMLS 3,987 EZ, Part I, Line 8, Other

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-BOARD OF CHOICE FEE 29 EZ, Part I, Line 8, Other

Return Explanation
Reference OVERHEAD REIMBURGEMENTS EDOM MIS 21 715

Form 990EZ, Part I,
Line 8, Other
Revenue

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Travel 12.343 EZ, Part I, Line 16, Other

Expenses

Return Explanation
Reference

Form 990EZ, Part I,
Line 16,
Other
Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Telephone 955 EZ, Part I, Line 16,

Other Expenses

Return
Reference

Form 990Unrelated business income taxes 1.109

Form 990EZ, Part I,
Line 16,
Other
Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Bank Service Charges 601 EZ, Part I,

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Licenses 385

EZ, Part I,
Line 16,
Other

Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Education 4.292 EZ, Part I, Line 16,

Other Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Awards 158 EZ, Part I, Line 16,

Other Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Event Expenses 3,335

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-MLS Database 17.916

EZ, Part I, Line 16, Other

Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Dues 20.896 EZ, Part I, Line 16,

Other Expenses

Return Reference Explanation

Form 990- Scholarships 1,000

Return Explanation
Reference

Expenses

Form 990EZ, Part I,
Line 16,
Other

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Lunch Expenses 4,064 EZ, Part I,

Line 16, Other Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Professional Standards Agreement 520

Form 990- Professional Standards Agreement 520
EZ, Part I,
Line 16,
Other
Expenses

Return Explanation Reference Form 990-Payroll Taxes 2,091

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Internet, Website and Email 513 EZ, Part I,

Line 16, Other Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Liability Insurance 507

Form 990- | Liability Insurance 507

EZ, Part I,

Line 16,

Other

Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Donations 250

EZ, Part I, Line 16, Other

Expenses

Return
Reference
Explanation

Explanation

Explanation

Form 990EZ, Part I,
Line 16,
Other
Expenses

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Miscellaneous Expenses 644

Return Reference Explanation

Form 990Office Expenses 1,517

Return
Reference

Form 990Credit Card Merchant Service Fees 1,275

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-Discounts 1,234 EZ, Part I, Line 16,

Other Expenses

Return Explanation

Form 990- MLS Reimbursements to General Fund 21,715

990 Schedule O, Supplemental Information Return Explanation Reference Form 990-PRIOR PERIOD ADJUSTMENT 376 EZ, Part I, Line 20, Net

Assets

Return Explanation

Form 990-EZ, Part II,

EZ, Part II,
Line 24,
Other Assets

Return Explanation
Reference

Liabilities

Form 990EZ, Part II,
Line 26.

OTHER CURRENT LIABILITIES Beginning of year 1,362, End of year 1,135

Return Explanation

Liabilities

Form 990-EZ, Part II, Line 26.

Return Explanation
Reference

Line 26, Liabilities

Form 990UBIT INCOME TAX LIABILITY Beginning of year 1,878, End of year 1,109
EZ, Part II,

Return Explanation
Reference

Liabilities

Form 990-EZ, Part II, Line 26.