

Form 990EZ	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. Go to www.irs.gov/Form990EZ for the latest information.	OMB No 1545-1150 2018 Open to Public Inspection
Department of the Treasury Internal Revenue Service		

A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
I Website: ▶ WWW.WHITMANCOUNTYREALTORS.COM		
J Tax-exempt status (check only one) - <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		

K 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 ▶ \$ 145,262

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	
	2	Program service revenue including government fees and contracts	2	44,975
	3	Membership dues and assessments	3	59,448
	4	Investment income	4	770
	5a	Gross amount from sale of assets other than inventory	5c	
	b	Less cost or other basis and sales expenses		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6	Gaming and fundraising events	6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)		
	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)		
Expenses	7a	Gross sales of inventory, less returns and allowances	7c	315
	b	Less cost of goods sold	8	39,754
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	9	145,262
	8	Other revenue (describe in Schedule O)	10	150
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	11	1,000
	10	Grants and similar amounts paid (list in Schedule O)	12	24,181
	11	Benefits paid to or for members	13	4,606
	12	Salaries, other compensation, and employee benefits	14	4,984
	13	Professional fees and other payments to independent contractors	15	658
	14	Occupancy, rent, utilities, and maintenance	16	96,550
Net Assets	15	Printing, publications, postage, and shipping	17	132,129
	16	Other expenses (describe in Schedule O)	18	13,133
	17	Total expenses. Add lines 10 through 16 ▶	19	167,975
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	20	-8,143
	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)	21	172,965
	20	Other changes in net assets or fund balances (explain in Schedule O)		
	21	Net assets or fund balances at end of year Combine lines 18 through 20		

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	157,218	22	146,826
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	13,775	24	27,823
25 Total assets	170,993	25	174,649
26 Total liabilities (describe in Schedule O).	3,018	26	1,684
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	167,975	27	172,965

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

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28
See Additional Data Table

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

28a

29
See Additional Data Table

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

29a

30

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

30a

31 Other program services (describe in Schedule O)

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

31a

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

32

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
JACOB DAVIS	005 00	0		
PRESIDENT				
MARK BLEHM	002 00	0		
VICE-PRESIDENT				
KEITH KINCAID	005 00	0		
TREASURER				
JASON SHULL	001 00	0		
SECRETARY				
JOE PITZER	001 00	0		
DIRECTOR				
GINGER FLYNN	001 00	0		
AFFILIATE LIAISON				

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 ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b Section 501(c)(3), 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 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41 List the states with which a copy of this return is filed ▶ WA		
42a The organization's books are in care of ▶ TRI CITY ASSOCIATION OF REALTORS Telephone no ▶ (509) 783-2184		
Located at ▶ 7151 W CLEARWATER AVE KENNEWICK , WA ZIP + 4 ▶ 99336		
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	No
If "Yes," enter the name of the foreign country ▶		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c	No
If "Yes," enter the name of the foreign country ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	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

		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	
49b	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	***** Signature of officer		2019-11-15 Date		
	MARK BLEHM VICE PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name TIM E GEHRING	Preparer's signature	Date 2019-11-15	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ► GEHRING & FARRWOOD INC			Firm's EIN ►	
	Firm's address ► POB 1142 520 E MAIN ST PULLMAN, WA 99163			Phone no (509) 332-2900	

May the IRS discuss this return with the preparer shown above? See instructions ► ☐ Yes ☒ No

Additional Data

Software ID: 18007340

Software Version: 19.1.1.0

EIN: 91-1624707

Name: WHITMAN COUNTY ASSOCIATION OF REALTORS

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

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
<p>28</p> <p>THE ORGANIZATION PROMOTES HIGH STANDARDS OF CONDUCT FOR MEMBERS OF THE REAL ESTATE PROFESSION AND PLANS ACTIVITIES DESIGNED TO UNITE LOCAL MEMBERS</p> <p>(Grants \$)</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	28a	

Form 990EZ, Part III - Statement of Program Service Accomplishments		
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
<div>29 THE ORGANIZATION OPERATES A MULTIPLE LISTING SERVICE FOR LOCAL REALTORS</div> <div>(Grants \$)</div> <div>If this amount includes foreign grants, check here <input type="checkbox"/></div>	29a	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

WHITMAN COUNTY ASSOCIATION OF REALTORS

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****Employer identification number**

91-1624707

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	LATE FEE - FINANCE CHARGES 160

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	LUNCH REIMBURSEMENTS 1,464

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	MISCELLANEOUS 37

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	EDUCATION INCOME 1,970

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	RPAC INVESTMENT - INFLOW 5,179

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	OTHER GAIN FROM K-1 PACMLS 14,048

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	OVERHEAD REIMBURSEMENTS FROM MLS 16,433

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	REFUND OF UBIT TAX - PREVIOUSLY DEDUCTED 33

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 8, Other Revenue	EVENT INCOME 430

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Travel 12,727

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Meals and entertainment 90

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Conferences, conventions, and meetings 2,060

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Telephone 1,139

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Bank and Merchant Fees 1,846

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Licenses 260

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Education 2,685

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Awards 54

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Event Expenses 2,417

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	MLS Database 22,672

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Dues 19,571

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Lunch Expenses 3,554

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Professional Standards Agreement 536

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Internet, Website and Email 432

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Liability Insurance 543

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	RPAC Fundraising 600

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Membership Committee Expenses 331

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Miscellaneous Expenses and Reconciliation Discrepancies 6,009

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Lockbox Lease 661

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Discounts 1,680

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	MLS Reimbursements to General Fund 16,433

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 16, Other Expenses	Advertising 250

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 20, Net Assets	PRIOR PERIOD ADJUSTMENT -8,143

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 24, Other Assets	PACMLS INVESTMENT Beginning of year 13,775, End of year 27,823

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 26, Liabilities	OTHER CURRENT LIABILITIES Beginning of year 1,135, End of year 1,684

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 26, Liabilities	UBIT INCOME TAX LIABILITY Beginning of year 1,109, End of year 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 26, Liabilities	WAGES PAYABLE Beginning of year 774, End of year 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 20	Prior Period Adjustments of 8,143 were made to correct adjustments that were necessary to reconcile inconsistencies from tax year 2017