

2007 TAX RETURN

Government Copy

Client: WSTPC

Prepared for: Western States Tourism Policy Council
11914 Grason Lane
Bowie, MD 20715-4012
(202) 251-6845

Prepared by: Richard A. Hall, CPA
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Date: June 18, 2009

Comments:

Route to: _____

**RICHARD A. HALL P.C.
1420 BEVERLY RD STE 135
MCLEAN, VA 22101-3732
(703) 821-5434**

June 18, 2009

Western States Tourism Policy Council
11914 Grason Lane
Bowie, MD 20715-4012

Dear Client:

Enclosed is your 2007 Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page nine. No tax is payable with the filing of this return. Mail your Federal return on or before May 15, 2009 to:

DEPARTMENT OF TREASURY
INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Please be sure to call us if you have any questions.

Sincerely,

Richard A. Hall, PC

Western States Tourism Policy Council

93-1033972

REVENUE

Membership dues and assessments.....	239,500
Interest on savings/temp cash invest.....	64
Total revenue.....	239,564

EXPENSES

Total expenses.....	136,239
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NET ASSETS OR FUND BALANCES

Excess or (deficit) for the year.....	103,325
Net assets/fund bal. at beg. of year.....	64,427
Net assets/fund bal. at end of year.....	167,752

Forms needed for this return

Federal: 990

Carryovers to 2008

None

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)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

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

A For the 2007 calendar year, or tax year beginning 7/01, 2007, and ending 6/30, 2008

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Western States Tourism Policy Council, 11914 Grason Lane, Bowie, MD 20715-4012

D Employer Identification Number 93-1033972, E Telephone number (202) 251-6845, F Accounting method: X Cash, Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Schedule B

G Web site: N/A

J Organization type (check only one) X 501(c) 5 (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 239,564.

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

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, and Amount. Includes sections for Revenue (lines 1-12), Expenses (lines 13-17), and Assets (lines 18-21).

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See *instructions*.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here... <input type="checkbox"/>	22a				
22b Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here... <input type="checkbox"/>	22b				
23 Specific assistance to individuals (attach schedule).....	23				
24 Benefits paid to or for members (attach schedule).....	24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A.....	25a	0.			
b Compensation of former officers, directors, key employees, etc. listed in Part V-B.....	25b	0.			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).....	25c	0.			
26 Salaries and wages of employees not included on lines 25a, b, and c.....	26				
27 Pension plan contributions not included on lines 25a, b, and c.....	27				
28 Employee benefits not included on lines 25a - 27.....	28				
29 Payroll taxes.....	29				
30 Professional fundraising fees.....	30				
31 Accounting fees.....	31	375.			
32 Legal fees.....	32				
33 Supplies.....	33	110.			
34 Telephone.....	34	280.			
35 Postage and shipping.....	35	367.			
36 Occupancy.....	36				
37 Equipment rental and maintenance.....	37				
38 Printing and publications.....	38	2,856.			
39 Travel.....	39	5,155.			
40 Conferences, conventions, and meetings.....	40	600.			
41 Interest.....	41				
42 Depreciation, depletion, etc (attach schedule).....	42				
43 Other expenses not covered above (itemize):					
a <u>Audio/Visual</u>	43a	1,199.			
b <u>Consulting Fees</u>	43b	118,750.			
c <u>Food & Beverage</u>	43c	5,808.			
d <u>Graphic Design</u>	43d	239.			
e <u>Membership</u>	43e	500.			
f _____.....	43f				
g _____.....	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15).....	44	136,239.			

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? N/A Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash — non-interest-bearing		45	
	46 Savings and temporary cash investments.....	64,427.	46	167,752.
	47a Accounts receivable.....	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable.....	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable.....		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments — publicly-traded securities.....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments — other securities (attach sch).....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	55a Investments — land, buildings, & equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments — other (attach schedule)		56	
	57a Land, buildings, and equipment: basis.....	57a		
b Less: accumulated depreciation (attach schedule)	57b	57c		
58 Other assets, including program-related investments (describe ▶		58		
59 Total assets (must equal line 74). Add lines 45 through 58	64,427.	59	167,752.	
LIABILITIES	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule).....		64a	
	b Mortgages and other notes payable (attach schedule).....		64b	
	65 Other liabilities (describe ▶		65	
66 Total liabilities. Add lines 60 through 65.....	0.	66	0.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	64,427.	72	167,752.
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	64,427.	73	167,752.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	64,427.	74	167,752.	

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on Part I, line 12:		
	1 Net unrealized gains on investments	b1	
	2 Donated services and use of facilities	b2	
	3 Recoveries of prior year grants	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	
d	Amounts included on Part I, line 12, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on Part I, line 17:		
	1 Donated services and use of facilities	b1	
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	
d	Amounts included on Part I, line 17, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
Mike Cerletti 491 Old Santa Fe Trail Santa Fe, NM 87501	Chairman 2.00	0.	0.	0.
Rex Johnson 1801 Kalakaua Avenue Honolulu, HI 96815	Vice-Chair 2.00	0.	0.	0.
Betsy Baumgart 301 S Park Avenue Helena, MT 59601	Secretary 2.00	0.	0.	0.
Caryl McConkie 333 Willoughby Ave 9th Floor Juneau, AK 99801	Treasurer 2.00	0.	0.	0.
Aubrey King 11914 Grason Lane Bowie, MD 20715-4012	Executive Direc 2.00	0.	0.	0.

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?.....		X
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.).....		
82b			N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?.....	X	
83b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?.....	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?.....		N/A
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.....		N/A
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?.....		X
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?.....	X	
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
85c	Dues, assessments, and similar amounts from members.....		N/A
85d	Section 162(e) lobbying and political expenditures.....		N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.....		N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e).....		N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?.....		N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?.....		N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.....		
86a			N/A
86b	Gross receipts, included on line 12, for public use of club facilities.....		N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders.....		
87a			N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.).....		N/A
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.....		X
88b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI.....		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u> N/A </u> ; section 4912 ▶ <u> N/A </u> ; section 4955 ▶ <u> N/A </u>		
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.....		N/A
89c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.....		N/A
89d	Enter: Amount of tax on line 89c, above, reimbursed by the organization.....		N/A
89e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?.....		X
89f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?.....		X
89g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?.....		X
90a	List the states with which a copy of this return is filed ▶ <u> None </u>		
90b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.).....		0
91a	The books are in care of ▶ <u> Aubrey C King </u> Telephone number ▶ <u> (202) 251-6845 </u> Located at ▶ <u> 11914 Grason Lane Bowie MD </u> ZIP + 4 ▶ <u> 20715-4012 </u>		
91b	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 ▶ _____		X

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91 c** Yes No

If 'Yes,' enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here. N/A

and enter the amount of tax-exempt interest received or accrued during the tax year. **92** N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments.....					
g Fees & contracts from government agencies. . .					
94 Membership dues and assessments. . .					239,500.
95 Interest on savings & temporary cash invmnts. . .					64.
96 Dividends & interest from securities. . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property.					
b not debt-financed property.					
98 Net rental income or (loss) from pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory.					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory.					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					239,564.
105 Total (add line 104, columns (B), (D), and (E)) ▶					239,564.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	Membership dues are collected to pay expenses related to tax exempt purposes.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

	Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

	Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

	Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please Sign Here	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.	
	▶ _____ Signature of officer	_____ Date
	▶ _____ Type or print name and title.	

Paid Preparer's Use Only	Preparer's signature ▶ <u>Richard A. Hall, CPA</u>	Date <u>6/18/09</u>	Check if self-employed ▶ <input type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction X) <u>N/A</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <u>RICHARD A. HALL P.C.</u> <u>1420 BEVERLY RD STE 135</u> <u>MCLEAN, VA 22101-3732</u>	EIN ▶ <u>N/A</u>	Phone no. ▶ <u>(703) 821-5434</u>	

BAA

Statement 1
Form 990 , Part III
Organization's Primary Exempt Purpose

Organization was created to cooperatively develop and implement coordinated travel and tourism, marketing and promotional strategies for the Western United States.