

**FOR TAX YEAR 2019**

ILLINOIS ARBORIST ASSOCIATION INC

Steel Accounting Group

700 N Lake Street Suite 204

Mundelein, IL 60060

(847)566-6300

Return of Organization Exempt From Income Tax

(Rev. January 2020)

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

2019

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Header section A-M containing organization name (Illinois Arborist Association Inc), EIN (36-3239876), address (Antioch, IL 60002), and other identifying information.

Part I Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, membership counts, and financial data for 2019 and 2018.

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.

Signature area for April Toney, Executive Director, including signature and printed name.

Preparer information section for Nancy Brunn, Steel Accounting Group, including name, address, and contact details.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:  
Arborist education and certification

**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 \$ 144,528 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
Conferences, conventions & meetings

**4b** (Code: \_\_\_\_\_) (Expenses \$ 70,661 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
Various Programs expense

**4c** (Code: \_\_\_\_\_) (Expenses \$ 33,483 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
All other expenses

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 13,422 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses **▶ 262,094**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V. [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096, Form W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, deductible contributions, and sponsoring organizations.

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 or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Line Number, Yes, No. Rows include questions 1a-1b, 2-9 regarding governing body members, relationships, and documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question ID, Question Text, Line Number, Yes, No. Rows include questions 10a-16b regarding local chapters, conflict of interest, whistleblower, and compensation policies.

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 (1024 or 1024-A 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. [X] Own website
19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records April Toney (877)617-8887, PO Box 860, Antioch, IL 60002

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line 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.

See instructions for the order in which to list the persons above.

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 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) April Toney Executive Director	40.00	X				X	76,655	0	0	
(2) Sara Dreiser Utility Director	1.00	X					0	0	0	
(3) Eric Hendrickson Municipal Director	1.00	X					0	0	0	
(4) Aaron Schulz Commercial Director	1.00	X					0	0	0	
(5) Bill Black Industrial Director	1.00	X					0	0	0	
(6) Chris Evans Programs Director	1.00	X					0	0	0	
(7) Steve Ludwig ISA Director	1.00	X					0	0	0	
(8) Ron Gatewood Treasurer	1.00	X					0	0	0	
(9) Lindsay Darling Research Director	1.00	X					0	0	0	
(10) Monica Korjenek Executive Director Assistant	40.00	X					0	0	0	
(11) Steve Lane President	3.00			X			0	0	0	
(12) Beau Nagan Vice President	3.00			X			0	0	0	
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week 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) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							76,655	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**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		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

**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

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants and Other Similar Amounts	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>						
	<b>b</b> Membership dues . . . . .	<b>1b</b>						
	<b>c</b> Fundraising events . . . . .	<b>1c</b>						
	<b>d</b> Related organizations . . . . .	<b>1d</b>						
	<b>e</b> Government grants (contributions) . .	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>						
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b> \$						
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶							
Program Service Revenue			Business Code					
	<b>2a Annual Meeting</b>	900099	181,860	181,860				
	<b>b Activities Income</b>	900099	135,193	135,193				
	<b>c Sponsorship</b>	900099	53,036	53,036				
	<b>d Publications</b>	900099	8,659	8,659				
	<b>e Advertising</b>	900099	720	720				
	<b>f</b> All other program service revenue . . . . .							
<b>g Total.</b> Add lines 2a-2f . . . . . ▶		379,468						
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		4,819	4,819				
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶							
	<b>5</b> Royalties . . . . . ▶							
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	(i) Real					
			(ii) Personal					
			<b>6b</b> Less: rental expenses . . . . .	<b>6b</b>				
			<b>6c</b> Rental income or (loss)	<b>6c</b>				
	<b>d</b> Net rental income or (loss) . . . . . ▶							
	<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities					
			(ii) Other					
			<b>7b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>				
			<b>7c</b> Gain or (loss) . . . . .	<b>7c</b>				
	<b>d</b> Net gain or (loss) . . . . . ▶							
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>						
			<b>8b</b> Less: direct expenses . . . . .	<b>8b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶								
<b>9a</b> Gross income from gaming activities, See Part IV, line 19 . . . . .	<b>9a</b>							
		<b>9b</b> Less: direct expenses . . . . .	<b>9b</b>					
		<b>c</b> Net income or (loss) from gaming activities . . . . . ▶						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>							
		<b>10b</b> Less: cost of goods sold . . . . .	<b>10b</b>					
		<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶						
Miscellaneous Revenue			Business Code					
	<b>11a</b> _____							
	<b>b</b> _____							
	<b>c</b> _____							
	<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶								
<b>12 Total revenue.</b> See instructions . . . . . ▶			384,287	384,287	0	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 or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .	2,500	2,500		
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	76,655		76,655	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .	36,253		36,253	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .	8,921		8,921	
11	Fees for services (nonemployees):				
a	Management . . . . .				
b	Legal . . . . .	360		360	
c	Accounting . . . . .	2,700		2,700	
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17 . .				
f	Investment management fees . . . . .				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . .				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	20,065		20,065	
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	4,800		4,800	
17	Travel . . . . .	7,880		7,880	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	144,528	144,528		
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	346	346		
23	Insurance . . . . .	4,587		4,587	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	<b>Newsletter</b>	3,200	3,200		
b	<b>Certification</b>	13,422	13,422		
c	<b>Programs Expense</b>	70,661	70,661		
d					
e	All other expenses	27,437	27,437		
25	<b>Total functional expenses.</b> Add lines 1 through 24e. .	424,315	262,094	162,221	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	80,289	1	65,600
	2	Savings and temporary cash investments	97,423	2	85,608
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	26,169	4	3,050
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	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	19,655		
	b	Less: accumulated depreciation	13,089	10c	6,566
	11	Investments - publicly traded securities	132,054	11	173,594
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	335,935	16	334,418	
Liabilities	17	Accounts payable and accrued expenses	3,858	17	4,039
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	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		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	3,858	26	4,039
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds	332,077	31	330,379
	32	<b>Total net assets or fund balances</b>	332,077	32	330,379
	33	<b>Total liabilities and net assets/fund balances</b>	335,935	33	334,418

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	384,287
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	424,315
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	(40,028)
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	332,077
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	38,330
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	330,379

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b>	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 on Schedule O.		
<b>3a</b>	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>b</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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2019

Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization: Illinois Arborist Association Inc; Employer identification number: 36-3239876

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple questions (1-9) regarding conservation easements, including purpose(s), monitoring, and reporting requirements. Includes a table for 'Held at the End of the Tax Year'.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions (1a, 1b, 2) regarding reporting requirements for art and historical treasures, including revenue and asset amounts.

**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 make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 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" on 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 |
|---|--------|
| c Beginning balance . . . . .             | 1c     |
| d Additions during the year . . . . .     | 1d     |
| e Distributions during the year . . . . . | 1e     |
| f Ending balance . . . . .                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . .

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on 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 . . . . .					
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 . . . . .					

- 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 Term endowment  %
- The percentages on 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:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations . . . . .  | 3a(i)  |    |
| (ii) Related organizations . . . . .   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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 . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .				
d Equipment . . . . .		19,655	13,089	6,566
e Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . .				6,566

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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 . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.). . . . . ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.). . . . . ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.). . . . . ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

2. Liability for uncertain tax positions. 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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. . . . .



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

**Illinois Arborist Association Inc**

Employer identification number

**36-3239876**

**01. Members or stockholder classes and rights (Part VI, line 6)**

Members pay a membership fee to receive all the benefits

**02. Member election for additional members (Part VI, line 7a)**

The Board of Directors is elected by its members

**03. Form 990 governing body review (Part VI, line 11)**

No review was or will be conducted

**04. Conflict of interest policy compliance (Part VI, line 12c)**

The board signs a conflict of interest document and is educated on the details

**05. CEO, executive director, top management comp (Part VI, line 15a)**

The exec committee decides annually if the Exec Director met written goals & compensates accordingly

**06. Governing documents, etc, available to public (Part VI, line 19)**

Various documents including tax returns available on website

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Illinois Arborist Association In, FORM 990 - 1, 36-3239876

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.

Table with 5 main rows for Part I. Row 6 is a header for a table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Row 7-13 are continuation rows.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Row 14: Special depreciation allowance... Row 15: Property subject to section 168(f)(1) election... Row 16: Other depreciation (including ACRS)...

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Row 17: MACRS deductions for assets placed in service in tax years beginning before 2019. Row 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 2019 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i list various property types and their depreciation details.

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

Table with 4 rows for Section C. Row 20a: Class life. Rows 20b-d: 12-year, 30-year, and 40-year class life details.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Row 21: Listed property. Row 22: Total. Row 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

## Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>Illinois Arborist Association Inc</b>	Taxpayer identification number (TIN) <b>36-3239876</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO Box 860</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Antioch, IL 60002</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ **April Toney, PO Box 860, Antioch, IL 60002**

Telephone No. ▶ **877-617-8887** FAX No. ▶ **265-857-6677**

- If the organization does not have an office or place of business in the United States, check this box . . . . . ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box . . . . . ▶  . If it is for part of the group, check this box . . . ▶  and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11-16, 20 20, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 19 or
- ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**



**Statement of Program Service Accomplishments**

**2019** PG01

Name(s) as shown on return

Your Social Security Number

**Illinois Arborist Association Inc**

**36-3239876**

**Form 990-Part III(a)**  
Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$13422
Grants and allocations included in above expense	\$0
Program Services Revenue	\$0

Explanation  
Certification

Client Copy

Name(s) as shown on return

FEIN

Illinois Arborist Association Inc

36-3239876

## Office Expenses

<u>Description</u>	<u>Amount</u>
Bank Service Charges	\$ 6,563
Postage	1,261
Telephone	3,447
Other Office Expenses	6,009
Dues	640
Sales Tax	578
Website	1,567
<b>Total:</b>	<b>\$ 20,065</b>

## Other Expenses

<u>Description</u>	<u>Amount</u>
Advanced Training	\$ 20,006
Book purchases	7,431
<b>Total:</b>	<b>\$ 27,437</b>

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

**2019**

Program Services  
**For your records only**

PAGE 1

Name(s) as shown on return

Social security number/EIN

Illinois Arborist Association Inc

36-3239876

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	AV/Sound Equipment	11/21/2019	6,913		100.00			6,913	5	200 DB MQ	5		346	346	346
<b>Totals</b>			6,913					6,913					346	346	346

Land Amount  
Net Depreciable Cost

6,913

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus

346

ST ADJ:

**Next Year's Depreciation Worksheet**

(Keep for your records)

**2019**

Name(s) as shown on return

Tax ID Number

**Illinois Arborist Association Inc**

**36-3239876**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	AV/Sound Equipment	11-21-2019	6,913	M	5	2,627
		TOTAL					2,627

Client Copy