

Form **990-EZ**

## Short Form Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)**

OMB No. 1545-1150

2010

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2010 calendar year, or tax year beginning** Jul 1 , 2010, **and ending** Jun 30 , 2011

<b>B</b> Check if applicable:	<b>C</b> Name of organization <b>Assn. of Government Accountants Central Ohio Chapter</b>	<b>D</b> Employer identification number <b>52-1858721</b>
<input type="checkbox"/> Address change	Number and street (or P.O. box, if mail is not delivered to street address)	<b>E</b> Telephone number <b>(614) 890-4760</b>
<input type="checkbox"/> Name change	Room/suite	
<input type="checkbox"/> Initial return	<b>656 Colony Dr</b>	<b>F</b> Group Exemption Number ..... ▶ <b>3409</b>
<input type="checkbox"/> Terminated	City or town, state or country, and ZIP + 4	
<input type="checkbox"/> Amended return	<b>Westerville</b> OH <b>43081-3622</b>	
<input type="checkbox"/> Application pending		

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_ **H** Check  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I Website:** ▶ <http://www.coaga.org/>

**J Tax-exempt status** (ck only one) —  501(c)(3)  501(c) ( 6 ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ..... ▶ \$ **84,133.**

**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 .....

	1 Contributions, gifts, grants, and similar amounts received .....	<b>1</b>	3,500.
	2 Program service revenue including government fees and contracts .....	<b>2</b>	76,940.
	3 Membership dues and assessments .....	<b>3</b>	2,053.
	4 Investment income .....	<b>4</b>	83.
	<b>5a</b> Gross amount from sale of assets other than inventory .....	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....	<b>5c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) .....	<b>6a</b>	
	<b>b</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) .....	<b>6b</b>	
	<b>c</b> Less: direct expenses from gaming and fundraising events .....	<b>6c</b>	
	<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....	<b>6d</b>	
	<b>7a</b> Gross sales of inventory, less returns and allowances .....	<b>7a</b>	
	<b>b</b> Less: cost of goods sold .....	<b>7b</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....	<b>7c</b>	
	<b>8</b> Other revenue (describe in Schedule O) .....	<b>8</b>	1,557.
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 .....	<b>9</b>	84,133.
REVENUE	<b>10</b> Grants and similar amounts paid (list in Schedule O) .....	<b>10</b>	6,575.
	<b>11</b> Benefits paid to or for members .....	<b>11</b>	8,510.
	<b>12</b> Salaries, other compensation, and employee benefits .....	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors .....	<b>13</b>	23,788.
	<b>14</b> Occupancy, rent, utilities, and maintenance .....	<b>14</b>	28,500.
	<b>15</b> Printing, publications, postage, and shipping .....	<b>15</b>	2,193.
	<b>16</b> Other expenses (describe in Schedule O) .....	<b>16</b>	4,714.
	<b>17 Total expenses.</b> Add lines 10 through 16 .....	<b>17</b>	74,280.
	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) .....	<b>18</b>	9,853.
RESULTS	<b>19</b> 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) .....	<b>19</b>	42,974.
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) .....	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 .....	<b>21</b>	52,827.

**BAA For Paperwork Reduction Act Notice, see the separate instructions.** Form 990-EZ (2010)



**Part V Other Information** (Note the 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
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> 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)		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?		
<b>36</b> 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		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37 a</b>   0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38 a</b> 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?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved	<b>38 b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39 a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39 b</b>	
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
<b>b</b> Section 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 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	<b>40 b</b>	
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
<b>e</b> 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	<b>40 e</b>	X
<b>41</b> List the states with which a copy of this return is filed ▶ <u>Ohio</u>		

**42 a** The organization's books are in care of ▶ L. Michael Howard, CPA Telephone no. ▶ (614) 890-4760  
 Located at ▶ 656 Colony Dr Westerville OH ZIP + 4 ▶ 43081-3622

	Yes	No
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: ▶ _____	<b>42 b</b>	X
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: ▶ _____	<b>42 c</b>	X

**43** 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
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	<b>44 a</b>	X
<b>b</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	<b>44 b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?	<b>44 c</b>	X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	<b>44 d</b>	

	Yes	No
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	<b>45</b>	X
<b>a</b> 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 inst.)	<b>45 a</b>	X
<b>46</b> 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	<b>46</b>	X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts 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
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	<b>47</b>	X
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	<b>48</b>	X
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49 a</b>	X
<b>b</b> If 'Yes,' was the related organization a section 527 organization?	<b>49 b</b>	

**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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
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 address of each independent contractor paid more than \$100,000	(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 and 4947(a)(1) nonexempt charitable trusts 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 L. Michael Howard, CPA Date 08/02/11  
 Type or print name and title. Treasurer

**Paid Preparer Use Only** Print/Type preparer's name L. Michael Howard, CPA Preparer's signature L. Michael Howard, CPA Date 08/03/11 Check  if self-employed PTIN  
 Firm's name MiDi Inc. Firm's address 656 Colony Dr. Westerville OH 43081-3622 Firm's EIN (614) 890-4760 Phone no.

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



**IRS e-file Signature Authorization  
for an Exempt Organization**

For calendar year 2010, or fiscal year beginning Jul 1, 2010, and ending Jun 30, 2011.

▶ **Do not send to the IRS. Keep for your records.**  
▶ **See instructions.**

**2010**

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

Assn. of Government Accountants Central Ohio Chapter

52-1858721

Name and title of officer

L. Michael Howard, CPA Treasurer

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

<b>1 a Form 990</b> check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b> _____
<b>2 a Form 990-EZ</b> check here . . . . .	<input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b> <u>84,133.</u>
<b>3 a Form 1120-POL</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b> _____
<b>4 a Form 990-PF</b> check here . . . . .	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b> _____
<b>5 a Form 8868</b> check here . . . . .	<input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	<b>5 b</b> _____

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2010 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2010 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2010 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ 08/02/2011

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN 31225161679  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2010 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 08/03/2011

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 8 Other Revenue**

Other revenue (describe in Schedule O)

<u>Golf Outing</u>	<u>1,557.</u>
<hr/>	
Total	<u><u>1,557.</u></u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)

<u>Bank Charges</u>	<u>216.</u>
<u>Board Meetings</u>	<u>1,492.</u>
<u>CGFM\Professional Certification Materials</u>	<u>184.</u>
<u>Materials &amp; Supplies</u>	<u>232.</u>
<u>National Conference</u>	<u>2,386.</u>
<u>Other</u>	<u>84.</u>
<u>Payments to Affiliate AGA</u>	<u>120.</u>
<hr/>	
Total	<u><u>4,714.</u></u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid**

Purpose of Payment ..... Charitable Donation

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>Public Charity</u>	Business ..... <input checked="" type="checkbox"/> Person ..... <input type="checkbox"/> <u>Marine Reserve Unit</u> <u>c/o Isolde Zierk 1282 Maetzel Dr</u> <u>Columbus OH 43227</u>	<u>None</u>	<u>1,075.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property 43 4 Packs of Wool Socks

Date of Gift ..... 12/11/10

Book Value	How Book Value Determined
<u>1,075.</u>	<u>Cash Paid</u>
FMV	How FMV Determined
<u>1,075.</u>	<u>Paid Cash</u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid**

Continued

Purpose of Payment ..... Scholarship

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>College Scholarship</u>	Business ..... <input checked="" type="checkbox"/> Person ..... <input type="checkbox"/> <u>Columbus State Community College</u> <u>550 E Spring St</u> <u>Columbus OH 43215</u>	<u>None</u>	<u>1,000.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
 Date of Gift ..... 04/06/11

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment ..... Scholarship

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>College Scholarship</u>	Business ..... <input checked="" type="checkbox"/> Person ..... <input type="checkbox"/> <u>Franklin University</u> <u>201 S Grant</u> <u>Columbus OH 43215</u>	<u>None</u>	<u>500.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
 Date of Gift ..... \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment ..... Scholarship

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>College Scholarship</u>	Business ..... <input checked="" type="checkbox"/> Person ..... <input type="checkbox"/> <u>Mount Vernon Nazarene University</u> <u>800 Martinsburg Rd</u> <u>Mount Vernon OH 43050</u>	<u>None</u>	<u>1,250.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
 Date of Gift ..... \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid**

Continued

Purpose of Payment ..... Scholarship

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>College Scholarship</u>	Business ..... <input checked="" type="checkbox"/> Person ..... <input type="checkbox"/> <u>The Ohio State University</u> <u>1800 Cannon Dr</u> <u>Columbus OH 43210</u>	<u>None</u>	<u>2,000.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
 Date of Gift ..... \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment ..... Scholarship

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>College Scholarship</u>	Business ..... <input checked="" type="checkbox"/> Person ..... <input type="checkbox"/> <u>Ohio University</u> <u>Chub Hall 020</u> <u>Athens OH 45701</u>	<u>None</u>	<u>750.</u>

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
 Date of Gift ..... \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined