

**COMMITTEE ON NATURAL RESOURCES**  
**Disclosure Form**  
**As required by and provided for in House Rule XI, clause 2(g) and**  
**the Rules of the Committee on Natural Resources**

**DOMESTIC OIL SHALE RESEARCH, REGULATION and ROADBLOCKS**

**August 24, 2011**

For Individuals:

1. Name:
2. Address:
3. Email Address:
4. Phone Number:

\* \* \* \*

For Witnesses Representing Organizations:

1. Name: **Gary D. Aho**
2. Name of Organization(s) You are Representing at the Hearing:  
**National Oil Shale Association**
3. Business Address:  
**P.O. Box 3080**  
**Glenwood Springs, CO 81602**
4. Business Email Address:  
  
[Information redacted for privacy]
5. Business Phone Number:  
**970-389-0879**

Name/Organization; **National Oil Shale Association represented by Gary D. Aho**

Title/Date of Hearing: **Domestic Oil Shale Research, Regulation, & Roadblocks, Aug 24, 2011**

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

**Mr. Aho served as Chairman NOSA for 3 years and continues to serve on the Board of Directors. He has both BS and MS degrees in geophysics. He has over 35 years of experience working on western oil shales and was president of two major US oil shale companies for over 10 years. He continues to be a consultant, very actively involved in the work on oil shale projects in the west. He has presented at numerous conferences and served on the DOE oil shale advisory board.**

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

**Mr. Aho is a Certified Professional Geologist and a Registered Professional Geologist.**

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

**Mr. Aho has over 35 years of western oil shale experience and has been the president of two major oil shale companies. He currently consults to a number of companies actively developing western oil shales. He was Chairman of the National Oil Shale Association for 3 years and continues to serve on the Board of NOSA.**

d. Any federal grants or contracts (including subgrants or subcontracts) from the *Department of the Interior (and/or other agencies invited)* that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

**None.**

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

**None**

f. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

**Mr. Aho has worked on the Utah Oil Shale RD&D for Oil Shale Exploration Company and is very familiar with the issues facing companies trying to develop an oil shale industry in the US.**

Name/Organization: **National Oil Shale Association represented by Gary D. Aho**

Title/Date of Hearing: **Domestic Oil Shale Research, Regulation & Roadblocks Aug 24, 2011**

In addition, for witnesses representing organizations:

g. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

**Was Chairman of NOSA for 3 years (2008-2010) and continues to serve on Board of Directors**

h. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and /or other agencies invited) that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

**None**

i. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

**None**

j. A list of any countries from which the organization(s) you represent at the hearing have received foreign donations and the total amount of donations received from each country, for the current year and the previous four years, by each organization.

**None**

k. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

**The National Oil Shale Association is a not-for-profit organization dedicated to oil shale education. Copies of the organization's tax returns are available from NOSA's Secretary, if required.**

# Short Form Return of Organization Exempt From Income Tax

# 2010

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)
- ▶ 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 \_\_\_\_\_, and ending \_\_\_\_\_

<b>B</b> Check if applicable:	<b>C</b> Name of organization	<b>D</b> Employer identification number
<input type="checkbox"/> Address change	National Oil Shale Association	26-1206900
<input type="checkbox"/> Name change	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite	<b>E</b> Telephone number
<input type="checkbox"/> Initial return	8 Gamba Drive	(970) 389-0879
<input type="checkbox"/> Terminated	City or town state or country ZIP + 4	<b>F</b> Group Exemption Number ▶
<input type="checkbox"/> Amended return	Glenwood Springs CO 81601	
<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: ▶ [www.oilshaleassoc.org](http://www.oilshaleassoc.org)

**J** Tax-exempt status (check 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 . . . . . ▶ \$ 48,966

**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 . . . . .

<b>Revenue</b>	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	48,950
	4	Investment income . . . . .	4	16
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	5b	Less: cost or other basis and sales expenses . . . . .	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
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) . . . . .	6b		
c	Less: direct expenses from gaming and fundraising events . . . . .	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	0	
7a	Gross sales of inventory, less returns and allowances . . . . .	7a		
7b	Less: cost of goods sold . . . . .	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	0	
8	Other revenue (describe in Schedule O) . . . . .	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	9	48,966	
<b>Expenses</b>	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10	
	11	Benefits paid to or for members . . . . .	11	
	12	Salaries, other compensation, and employee benefits . . . . .	12	
	13	Professional fees and other payments to independent contractors . . . . .	13	10,200
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	11,322
	15	Printing, publications, postage, and shipping . . . . .	15	7,774
	16	Other expenses (describe in Schedule O) . . . . .	16	4,647
17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	17	33,943	
<b>Net Assets</b>	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	15,023
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	24,638
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . . ▶	21	39,661

**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 . . . . .	23,838	39,657
23 Land and buildings . . . . .		23
24 Other assets (describe in Schedule O) . . . . .	2,000	6,000
25 Total assets . . . . .	25,838	45,657
26 Total liabilities (describe in Schedule O) . . . . .	1,200	5,995
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	24,638	39,662

**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

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose? Educating the public about oil shale

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Attended conferences and trade shows to distribute information and discuss the potential of oil shale. . . . .		
(Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	28a	
29 Produced and informational brochure regarding the potential of oil shale. . . . .		
(Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	29a	
30 . . . . .		
(Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) . . . . .		
(Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a) . . . . .	32	0

**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 address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Gary Aho P.O. Box 3080 Glenwood Springs CO 81602	Title President, Chairman, Director Hr/WK 2.00	0		
Larry Lukens P.O. Box 3080, Glenwood Springs, CO 81602	Title Director Hr/WK 1.00	0		
Tracy Boyd P.O. Box 3080, Glenwood Springs, CO 81602	Title Director Hr/WK 1.00	0		
Anton Dammer P.O. Box 3080, Glenwood Springs, CO 81602	Title Director Hr/WK 1.00	0		
Roger Day P.O. Box 3080, Glenwood Springs, CO 81602	Title Director Hr/WK 1.00	0		
Anne Smith P.O. Box 3080, Glenwood Springs, CO 81602	Title Secretary/Treasurer Hr/WK 2.00	0		
Glenn Vawter P.O. Box 3080, Glenwood Springs, CO 81602	Title Executive Director Hr/WK 10.00	9,800		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		
	Title Hr/WK .00	0		

**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.  X

		Yes	No
33	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
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). . . . .		X
35	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.		
a	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	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)? . . . . .		X
35a			
35b			
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. . . . .		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year? . . . . .		X
37b			
38 a	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
38a			
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		
40 a	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) 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. . . . .		X
40b			
c	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. . . . . ▶		
d	Section 501(c)(3) and 501(c)(4) 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			
41	List the states with which a copy of this return is filed. ▶ CO		
42 a	The organization's books are in care of ▶ Telephone no. ▶ (303) 772-0628 Located at ▶ 229 Terry Street City Longmont ST CO ZIP + 4 ▶ 80501		
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)? . . . . .	Yes	No
42b			X
	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .		X
42c			
	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		
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ. . . . .		X
44a			
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. . . . .		X
44b			
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .		X
44c			
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			

- 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
  - a 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 . . . . .
- 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. . . . .

	Yes	No
45		X
45a		X
46		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 . . . . .

- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. . . . .
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 49 a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .
- b If "Yes," was the related organization a section 527 organization? . . . . .

	Yes	No
47		
48		
49a		
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 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 & deferred compensation	(e) Expense account and other allowances
Name None City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		
Name City ST ZIP	Title Hr/WK	.00		

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
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

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 *Anne M. Smith* Signature of officer | 5-3-11 Date  
 Type or print name and title. *Anne M. Smith Secretary/Treas.*

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

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

**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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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.

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

<b>A For the 2009 calendar year, or tax year beginning</b>		<b>, and ending</b>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> National Oil Shale Association	
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite	
		8 Gamba Drive	
		City, town, or country State ZIP + 4	Glenwood Springs CO 81601
		<b>D Employer identification number</b> 26-1206900	
		<b>E Telephone number</b> (970) 389-0879	
		<b>F Group Exemption Number</b> . . . ▶	

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

**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:** ▶ [www.oilshaleassoc.org](http://www.oilshaleassoc.org)

**J Tax-exempt status** (check only one) —  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 \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ **43,717**

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

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	0
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	43,700
	<b>4</b> Investment income . . . . .	<b>4</b>	17
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	0
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	0
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	0
	<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ 0 of contributions reported on line 1) . . . . .	<b>6a</b>	0
	<b>b</b> Less: direct expenses other than fundraising expenses . . . . .	<b>6b</b>	0
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	<b>6c</b>	0	
<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>	0	
<b>8</b> Other revenue (describe ▶ )	<b>8</b>	0	
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	<b>9</b>	43,717	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (attach schedule) . . . . .	<b>10</b>	0
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<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>	13,180
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	5,116
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	21,480
	<b>16</b> Other expenses (describe ▶ See Attached Statement )	<b>16</b>	11,499
<b>17 Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	51,275	
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-7,558
	<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>	32,196
	<b>20</b> Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	0
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	24,638

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	<b>22</b>	26,296		23,838
<b>23</b> Land and buildings . . . . .	<b>23</b>			
<b>24</b> Other assets (describe ▶ Dues receivable )	<b>24</b>	6,000		2,000
<b>25 Total assets</b> . . . . .		32,296	<b>25</b>	25,838
<b>26 Total liabilities</b> (describe ▶ See Attached Statement )		100	<b>26</b>	1,200
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .		32,196	<b>27</b>	24,638

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.



**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes.		X
35	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, attach a statement explaining why the organization did not report the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?		
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.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	a 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 period covered by this return?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved. . . . . 38b 0		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 . . . . . 39a		
39b	b Gross receipts, included on line 9, for public use of club facilities . . . . . 39b		
40a	a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
40b	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 is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . . 40b		
40c	c 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 . . . . . ▶		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
40e	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		
41	List the states with which a copy of this return is filed. ▶ COLORADO		
42a	a The organization's books are in care of ▶ Anne Smith Telephone no. ▶ (303) 772-0628 Located at ▶ 229 Terry Street City Longmont ST CO ZIP + 4 ▶ 80501		
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . 42b	Yes	No X
	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . . 42c		X
	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 N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . . 44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . . 45		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 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	
47 Did the organization engage in lobbying activities? 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	
49 a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b 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 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 & deferred compensation	(e) Expense account and other allowances
Name None City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0

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
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

d Total number of other independent contractors each receiving over \$100,000 . . . . .

**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: *Anne M. Smith* Date: *1-5-12-10*

Type or print name and title: *Anne M. Smith, Secretary/Treasurer*

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_

Check if self-employed:  Preparer's identifying number (See instructions): \_\_\_\_\_

EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_

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

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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 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.

2008

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

**A For the 2008 calendar year, or tax year beginning** , 2008, **and ending** , 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> National Oil Shale Association  Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 8 Gamba Drive  City or town, state or country, and ZIP + 4 Glenwood Springs, CO 81601	<b>D Employer identification number</b> 26-1206900  <b>E Telephone number</b> (970) 389-0879  <b>F Group Exemption Number</b> .....▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting method:**  Cash  Accrual  
 Other (specify) ▶

**I Website:** ▶ [www.oilshaleassoc.org](http://www.oilshaleassoc.org)

**H Check** ▶  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**J Organization type** (check only one) —  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 \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ 25,315.

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

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received.....	<b>1</b>	
	<b>2</b> Program service revenue including government fees and contracts .....	<b>2</b>	
	<b>3</b> Membership dues and assessments .....	<b>3</b>	25,300.
	<b>4</b> Investment income .....	<b>4</b>	15.
	<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) (attach schedule) .....	<b>5c</b>	0.
	<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1) .....	<b>6a</b>	
	<b>b</b> Less: direct expenses other than fundraising expenses .....	<b>6b</b>	
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a) .....	<b>6c</b>	0.	
Revenue	<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>	0.
	<b>8</b> Other revenue (describe ▶ _____ )	<b>8</b>	
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 .....	<b>9</b>	25,315.
Expenses	<b>10</b> Grants and similar amounts paid (attach schedule) .....	<b>10</b>	
	<b>11</b> Benefits paid to or for members .....	<b>11</b>	
	<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>	11,240.
	<b>14</b> Occupancy, rent, utilities, and maintenance .....	<b>14</b>	6,255.
	<b>15</b> Printing, publications, postage, and shipping .....	<b>15</b>	4763.00
	<b>16</b> Other expenses (describe ▶ Travel and trade show registrations )	<b>16</b>	3,890.
	<b>17 Total expenses.</b> Add lines 10 through 16 .....	<b>17</b>	26,148.
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) .....	<b>18</b>	-833.
	<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>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation) .....	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 .....	<b>21</b>	-833.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year
<b>22</b> Cash, savings, and investments .....		20,954.	<b>22</b>	26,296.
<b>23</b> Land and buildings .....			<b>23</b>	
<b>24</b> Other assets (describe ▶ Dues receivable )		12,300.	<b>24</b>	6,000.
<b>25 Total assets</b> .....		33,254.	<b>25</b>	32,296.
<b>26 Total liabilities</b> (describe ▶ _____ )		25.	<b>26</b>	100.
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) .....		33,229.	<b>27</b>	32,196.

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.



Form 990-EZ (2008)

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity .....		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes .....		X
35	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, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? .....		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year? .....		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N .....		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.		
37b	b Did the organization file Form 1120-POL for this year? .....		X
38a	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 unpaid at the start of the period covered by this return? .....		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved .....		
39	39 Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 .....		
39b	b Gross receipts, included on line 9, for public use of club facilities .....		
40a	40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
40b	b Section 501(c)(3) and (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," complete Schedule L, Part I .....		
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 .....		
40d	d Enter amount of tax on line 40c reimbursed by the organization .....		
40e	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 .....		
41	41 List the states with which a copy of this return is filed. ▶ Colorado		
42a	42a The books are in care of ▶ Anne Smith Telephone no. ▶ (303) 772-0628 Located at ▶ 229 Terry Street, Longmont, CO 80501 ZIP + 4 ▶ 80501		
42b	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)? .....		X
42c	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? .....		
43	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 .....		
44	44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ .....		X
45	45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ .....		X

