

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

Oversight hearing on *“Energy Independence: Domestic Opportunities to Reverse California’s Growing Dependence on Foreign Oil.”*  
April 4, 2014

For Individuals:

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

\* \* \* \* \*

For Witnesses Representing Organizations:

1. Name:  
David Quast (for identification before the Committee– California Director, Energy in Depth)
  
2. Name of Organization(s) You are Representing at the Hearing:  
  
Independent Petroleum Association of America and California Independent Petroleum Association
  
3. Business Address:  
IPAA: 1201 15th Street NW, Suite 300, Washington, DC 20005  
  
CIPA: 1001 K Street, 6<sup>th</sup> Floor, Sacramento, CA 95814
  
4. Business Email Address:
  
  
5. Business Phone Number: [Information redacted for privacy]

## For all Witnesses

**Name/Organization:** Dave Quast, California Director, Energy in Depth

**Title/Date of Hearing:** Oversight hearing on "Energy Independence: Domestic Opportunities to Reverse California's Growing Dependence on Foreign Oil." April 4, 2014

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.

n/a

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.

California Director, Energy in Depth

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.

Extensive experience consulting for the energy industry in California and elsewhere. For several years I have been the California Director of Energy in Depth, a research and education project of the IPAA and CIPA. I spend most of my time working on issues related to California's oil and gas industry and the potential for increased in-state production, particularly around the potential development of California's abundant shale resources.

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.

n/a

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.

n/a

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

n/a

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

As noted above, I work with California's oil and gas industry to help educate the public about the realities of production in the state and about the potential for additional development of our shale resources. I have been published and/or quoted on these topics in most of California's major media outlets and I speak and write about shale development extensively.

## Witnesses Representing Organizations

**Name/Organization:** Dave Quast, California Director, Energy in Depth

**Title/Date of Hearing:** Oversight hearing on "Energy Independence: Domestic Opportunities to Reverse California's Growing Dependence on Foreign Oil." April 4, 2014

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

n/a

i. 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).

n/a

j. 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).

See attached

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

See attached

l. 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)).

[http://990finder.foundationcenter.org/990results.aspx?990\\_type=&fn=independent+petroleum+association+of+america&st=&zp=&ei=&fy=&action=Find](http://990finder.foundationcenter.org/990results.aspx?990_type=&fn=independent+petroleum+association+of+america&st=&zp=&ei=&fy=&action=Find)

and attached



Case File Date	Statute	Heading	Nature of Suit	Cause	Litigant
06/01/10		Ctr for Biological Diversity v. Ken Salazar, et al			IPAA
05/28/10		Ctr for Biological Diversity v. Ken Salazar, et al			IPAA
05/28/10		Gulf Restoration Network, Inc., et al v. Ken Salazar, et al			IPAA
05/26/10		Gulf Restoration Network, Inc., et al v. Ken Salazar, et al			IPAA
05/26/10		Gulf Restoration Network, Inc., et al v. Ken Salazar, et al			IPAA
05/26/10		Gulf Restoration Network, Inc., et al v. Ken Salazar, et al			IPAA
05/18/10	42:4321	Center For Biological Diversity V. Salazar Et Al	Environmental	Review of Agency Action- Environment	IPAA
05/18/10	0.590972222	Gulf Restoration Network Et Al V. Salazar Et Al	Other Statutory Actions	Administrative Procedure Act	IPAA
05/18/10	0.590972222	Gulf Restoration Network Et Al V. Salazar Et Al	Other Statutory Actions	Administrative Procedure Act	IPAA
05/17/10	33:1365	Defenders Of Wildlife V. Minerals Management Service Et Al	Environmental	Environmental Matters	IPAA
05/17/10	33:1365	Defenders Of Wildlife V. Minerals Management Service Et Al	Environmental	Environmental Matters	IPAA

**Return of Organization Exempt From Income Tax**

**2010**

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)

**Open to Public Inspection**

▶ 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** 8/01, **2010, and ending** 7/31, **2011**

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Terminated
  - Amended return
  - Application pending

CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION  
1112 I STREET #350  
SACRAMENTO, CA 95814

**D Employer Identification Number**

95-3048726

**E Telephone number**

916-447-1177

**G Gross receipts \$** 1,481,942.

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** Are all affiliates included?  Yes  No  
If 'No,' attach a list. (see instructions)

**I Tax-exempt status**  501(c)(3)  501(c) ( 6 ) ◀ (insert no.)  4947(a)(1) or  527

**J Website:** ▶ WWW.CIPA.ORG

**H(c)** Group exemption number ▶

**K Form of organization:**  Corporation  Trust  Association  Other ▶

**L Year of Formation:** 1976

**M State of legal domicile:** CA

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>TO PROMOTE THE INDEPENDENT PETROLEUM PRODUCERS INDUSTRY IN CALIFORNIA AND THE UNITED STATES.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) .....	47
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	47
	<b>5</b>	Total number of individuals employed in calendar year 2010 (Part V, line 2a) .....	5
	<b>6</b>	Total number of volunteers (estimate if necessary) .....	0
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	225.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34 .....	0.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) .....	
	<b>9</b>	Program service revenue (Part VIII, line 2g) .....	1,136,342.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	12,592.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	14,248.
	<b>12</b>	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	1,163,182.
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4) .....	
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	445,246.
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e) .....	
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ .....	
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....	691,082.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	1,151,328.	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	11,854.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) .....	1,072,224.
	<b>21</b>	Total liabilities (Part X, line 26) .....	1,551.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	1,070,673.

**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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: ROCK ZIERMAN Date: \_\_\_\_\_  
 Type or print name and title: CEO

**Paid Preparer Use Only**

Print/Type preparer's name: JAMES H. FRITZSCHE, CPA  
 Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed PTIN: N/A  
 Firm's name: ▶ FRITZSCHE ASSOCIATES, INC.  
 Firm's address: ▶ 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890  
 Firm's EIN: ▶ N/A  
 Phone no.: 916-422-2111

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

TO PROMOTE THE INDEPENDENT PETROLEUM PRODUCERS INDUSTRY IN CALIFORNIA AND THE UNITED STATES.

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$  including grants of \$ ) (Revenue \$ )

PROVIDED OPPORTUNITIES FOR HUNDREDS OF INDUSTRY MEMBERS TO PROMOTE THEIR INDUSTRY IN A PROFESSIONAL AND EFFECTIVE MANNER.

4b (Code: ) (Expenses \$  including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$  including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$  including grants of \$ ) (Revenue \$ )

4e Total program service expenses ►

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i> .....		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....	X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i> .....	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i> .....		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> .....	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....		X
20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H.</i> .....		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) .....		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		
b Is the organization 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? <i>If 'Yes,' complete Schedule L, Part I.</i>		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2010)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V.

		Yes	No		
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. . . . .	<b>1 a</b>	31		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1 b</b>	0		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1 c</b>	X		
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . .	<b>2 a</b>	5		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2 b</b>	X		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)					
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3 a</b>			X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. . . . .	<b>3 b</b>			
<b>4 a</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)? . . . . .	<b>4 a</b>			X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5 a</b>			X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5 b</b>			X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5 c</b>			
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .	<b>6 a</b>			X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6 b</b>			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7 a</b>			
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7 b</b>			
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7 c</b>			
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . .	<b>7 d</b>			
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7 e</b>			
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7 f</b>			
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7 g</b>			
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7 h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	<b>8</b>			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>					
<b>9 a</b>	Did the organization make any taxable distributions under section 4966? . . . . .	<b>9 a</b>			
<b>9 b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9 b</b>			
<b>10 Section 501(c)(7) organizations. Enter:</b>					
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . .	<b>10 a</b>			
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .	<b>10 b</b>			
<b>11 Section 501(c)(12) organizations. Enter:</b>					
<b>11 a</b>	Gross income from members or shareholders. . . . .	<b>11 a</b>			
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11 b</b>			
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12 a</b>			
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . .	<b>12 b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13 a</b>			
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.					
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . .	<b>13 b</b>			
<b>13 c</b>	Enter the amount of reserves on hand . . . . .	<b>13 c</b>			
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14 a</b>			X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. . . . .	<b>14 b</b>			

**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 to any question in this Part VI.

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . .		
<b>1 b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Does the organization have members or stockholders? . . . SEE SCHEDULE O . . . . .	X	
<b>7 a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		X
<b>7 b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? SEE SCH O . . . . .	X	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8 a</b>	The governing body? . . . . .	X	
<b>8 b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O . . . . .		X

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

		Yes	No
<b>10 a</b>	Does the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10 b</b>	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .		
<b>11 a</b>	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11 b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O . . . . .		
<b>12 a</b>	Does the organization have a written conflict of interest policy? If 'No,' go to line 13 . . . . .	X	
<b>12 b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		X
<b>12 c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done . . . . .		X
<b>13</b>	Does the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Does the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15 a</b>	The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O . . . . .	X	
<b>15 b</b>	Other officers of key employees of the organization . . . . .		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.) . . . . .		
<b>16 a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16 b</b>	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ ACCOUNTANT 1112 I STREET, SUITE 350 SACRAMENTO CA 95814 916-447-1177

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

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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) HAL WASHBURN CHAIRMAN	5	X		X				0.	0.	0.
(2) CRAIG BARTO PAST CHAIRMAN	3	X		X				0.	0.	0.
(3) HORMOZ AMERI TREASURER	3	X		X				0.	0.	0.
(4) STEVEN RUSCH SECRETARY	3	X		X				0.	0.	0.
(5) CHRIS HALL LOS ANGELES VP	3	X		X				0.	0.	0.
(6) MARK ELLIS DIRECTOR	3	X		X				0.	0.	0.
(7) TIM CRAWFORD SAN JOSE VP	3	X		X				0.	0.	0.
(8) FRANK KOMIN DIRECTOR	3	X		X				0.	0.	0.
(9) DONALD MACPHERSON DIRECTOR	3	X		X				0.	0.	0.
(10) GARY LOWER COASTAL VP	3	X		X				0.	0.	0.
(11) ROBERT DAVIS NOR-CAL VP	3	X		X				0.	0.	0.
(12) ROD ESON DIRECTOR	3	X		X				0.	0.	0.
(13) JEFFREY WARREN DIRECTOR	3	X		X				0.	0.	0.
(14) DAVID KILPATRICK DIRECTOR	3	X		X				0.	0.	0.
(15) MAC MCFARLAND DIRECTOR	3	X		X				0.	0.	0.
(16) ROCK ZIERMAN CEO	40			X				134,811.	0.	34,076.
(17)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(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			
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										
(29) -----										
<b>1 b Sub-total</b> .....							134,811.	0.	34,076.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							134,811.	0.	34,076.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 1

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	3	X
4 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> .....	4	X
5 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> .....	5	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.

(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 in compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns . . . . .	<b>1 a</b>					
	<b>b</b> Membership dues . . . . .	<b>1 b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1 c</b>					
	<b>d</b> Related organizations . . . . .	<b>1 d</b>					
	<b>e</b> Government grants (contributions) . . . . .	<b>1 e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1 f</b>					
	<b>g</b> Noncash contributions included in lns 1a-1f: \$						
<b>h Total.</b> Add lines 1a-1f . . . . . ▶							
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> MEMBERSHIP DUES		<b>Business Code</b>				
		561499	924,794.	924,794.			
	<b>b</b> ANNUAL MEETING	900099	516,491.			516,491.	
	<b>c</b> SEMINARS	519100	3,360.	3,360.			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . . ▶			1,444,645.				
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . . ▶			6,728.		6,728.	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . . ▶						
	<b>5</b> Royalties . . . . . ▶						
	<b>6 a</b> Gross Rents . . . . .	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses . . . . .					
		<b>c</b> Rental income or (loss) . . . . .					
	<b>d</b> Net rental income or (loss) . . . . . ▶						
	<b>7 a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .					
		<b>d</b> Net gain or (loss) . . . . . ▶					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	14,556.				
		<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events . . . . . ▶			14,556.		14,556.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
		<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
		<b>c</b> Net income or (loss) from gaming activities . . . . . ▶					
	<b>10 a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
		<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>				
		<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> OTHER MISC REVENUE	900099	15,788.	15,788.				
<b>b</b> ADVERTISING	541800	225.		225.			
<b>c</b> _____							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶			16,013.				
<b>12 Total revenue.</b> See instructions . . . . . ▶			1,481,942.	943,942.	225.	537,775.	

**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) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	36,500.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	168,887.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	218,211.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	8,304.			
9 Other employee benefits	46,854.			
10 Payroll taxes	26,500.			
11 Fees for services (non-employees):				
a Management				
b Legal	34,227.			
c Accounting	18,666.			
d Lobbying	270,016.			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	10,000.			
12 Advertising and promotion				
13 Office expenses	33,732.			
14 Information technology				
15 Royalties				
16 Occupancy	46,010.			
17 Travel	41,282.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	276,795.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>NON-DUES RELATED CAMPAIGN EXPS</u>	73,470.			
b <u>SPECIAL SERVICES</u>	58,303.			
c <u>BOARD OF DIRECTORS EXPENSE</u>	22,434.			
d <u>TELEPHONE</u>	15,945.			
e <u>MEMBERSHIP COMMUNICATION</u>	14,544.			
f All other expenses	28,150.			
25 Total functional expenses. Add lines 1 through 24f	1,448,830.			
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year		
ASSETS	1	Cash — non-interest-bearing	171,706.	1	275,008.	
	2	Savings and temporary cash investments	842,135.	2	731,894.	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	53,838.	4	75,418.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		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	10a	29,600.		
	b	Less: accumulated depreciation	10b	20,925.	10c	8,675.
	11	Investments — publicly traded securities			11	
	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 34)	1,072,224.	16	1,090,995.		
LIABILITIES	17	Accounts payable and accrued expenses	251.	17	44,046.	
	18	Grants payable		18		
	19	Deferred revenue	1,300.	19	236,298.	
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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. Complete Part X of Schedule D		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25	1,551.	26	280,344.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>					
	27	Unrestricted net assets	1,070,673.	27	810,651.	
	28	Temporarily restricted net assets		28		
	29	Permanently restricted net assets		29		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	<b>Total net assets or fund balances.</b>	1,070,673.	33	810,651.	
34	<b>Total liabilities and net assets/fund balances.</b>	1,072,224.	34	1,090,995.		

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,481,942.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,448,830.
3	Revenue less expenses. Subtract line 2 from line 1	3	33,112.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,070,673.
5	Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O	5	-293,134.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	810,651.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" 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.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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 in Schedule O.	X	
2d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	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
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2010)

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**2010**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

**Open to Public Inspection**

**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>CALIFORNIA INDEPENDENT PETROLEUM</b>	Employer identification number <b>95-3048726</b>
---	---

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. **SEE PART IV**
- 2 Political expenditures ..... ▶ \$ **51,386.**
- 3 Volunteer hours .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ **1,886.**
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ **49,500.**
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ **51,386.**
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) CIPAC	1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	68-0186896	49,500.	
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

**BAA** For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule **C** (Form 990 or 990-EZ) 2010

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A Check  if the filing organization belongs to an affiliated group.
- B Check  if the filing organization checked box A and 'limited control' provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term 'expenditures' means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying).....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying).....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b).....														
<b>d</b> Other exempt purpose expenditures.....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d).....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f).....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-.....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-.....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying non-taxable amount.....					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)).....					
<b>c</b> Total lobbying expenditures.....					
<b>d</b> Grassroots nontaxable amount.....					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)).....					
<b>f</b> Grassroots lobbying expenditures.....					

BAA

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If 'Yes,' describe in Part IV.			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912.			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		X

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered 'No' OR if Part III-A, line 3 is answered 'Yes.'**

1 Dues, assessments and similar amounts from members.	1	924,794.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year.	2a	386,644.
b Carryover from last year.	2b	
c Total.	2c	386,644.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	462,397.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	0.
5 Taxable amount of lobbying and political expenditures (see instructions).	5	0.

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

**PART I-A, LINE 1 - DIRECT AND INDIRECT POLITICAL CAMPAIGN ACTIVITIES**

MADE A CONTRIBUTION OF \$1,886 TO "RON CALDERON FOR CONTROLLER 2014," A CANDIDATE FOR PUBLIC OFFICE, AS WELL AS A CONTRIBUTION OF \$49,500 TO THE CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION PAC, A SEPERATE SEGREGATED FUND.



**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION

Employer identification number

95-3048726

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . .	▶ \$ _____
(ii) Assets included in Form 990, Part X . . . . .	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 . . . . .	▶ \$ _____
b Assets included in Form 990, Part X . . . . .	▶ \$ _____

**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 are a 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 XIV.

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 organization answered 'Yes' to 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 XIV 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?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to 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 year end balance held as:

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Term endowment \_\_\_\_\_ %

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' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		8,675.		8,675.
c Leasehold improvements				
d Equipment		15,233.	15,233.	0.
e Other		5,692.	5,692.	0.
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				8,675.

BAA

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12. N/A

(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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.)		

**Part VIII Investments—Program Related.** (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column(B), line 15) . . . . .	

**Part X Other Liabilities.** (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25) . . . . .	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>		N/A
1	Total revenue (Form 990, Part VIII, column (A), line 12)	
2	Total expenses (Form 990, Part IX, column (A), line 25)	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		N/A
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		N/A
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States**

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM

Employer identification number

95-3048726

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) FIRE SERVICE TRAINING I 111 E DE LA GUERRA ST SANTA BARBARA, CA 93101	20-5793662		10,000.	0.			CHARITABLE CONTRIBUTION
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

2 Enter total number of section 501(c)(3) and government organizations ▶ 1

3 Enter total number of other organizations ▶ 0



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**2010**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

CALIFORNIA INDEPENDENT PETROLEUM

95-3048726

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1 a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.....</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?.....</p>	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment from the organization or a related organization?.....</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?.....</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?.....</p> <p>If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>	X								
	<b>4b</b>	X								
	<b>4c</b>	X								
<p><b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b></p>										
<p><b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization?.....</p> <p><b>b</b> Any related organization?.....</p> <p>If 'Yes' to line 5a or 5b, describe in Part III.</p>	<b>5a</b>									
	<b>5b</b>									
<p><b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization?.....</p> <p><b>b</b> Any related organization?.....</p> <p>If 'Yes' to line 6a or 6b, describe in Part III.</p>	<b>6a</b>									
	<b>6b</b>									
<p><b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III.....</p>	<b>7</b>									
<p><b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.....</p>	<b>8</b>									
<p><b>9</b> If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?.....</p>	<b>9</b>									

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
ROCK ZIERMAN	(i)	134,811.	0.	0.	5,130.	28,946.	168,887.	128,275.
	(ii)	0.	0.	0.	0.	0.	0.	0.
1	(i)							
	(ii)							
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization **CALIFORNIA INDEPENDENT PETROLEUM  
ASSOCIATION**

Employer identification number  
**95-3048726**

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

PRODUCING MEMBERS SELECT MEMBERS OF THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS  
MAKES ALL CRITICAL DECISIONS.

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS**

BY-LAW CHANGES AND BOARD OF DIRECTORS MEMBERSHIP ARE SUBJECT TO FULL MEMBERSHIP  
VOTE.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

CIPA'S FINANCE COMMITTEE REVIEWS THE FORM 990. IT IS ALSO AVAILABLE TO ANY MEMBER  
THAT REQUESTS IT.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MG**

THE EXECUTIVE COMMITTEE MEETS ONCE A YEAR FOR PERSONNEL EVALUATIONS AND DETERMINES  
COMPENSATION.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

CIPA'S DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE  
PUBLIC, IF REQUESTED, AFTER THE REQUEST IS REVIEWED AND APPROVED BY CIPA'S  
MANAGEMENT.

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FORM 990, PART XI, LINE 5  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

PRIOR PERIOD ADJUSTMENT.....	\$	-293,134.
	TOTAL	<u>\$ -293,134.</u>

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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. . . .

*All other corporations (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 <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	Employer identification number <b>95-3048726</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>1112 I STREET #350</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95814</b>	

Enter the Return code for the return that this application is for (file a separate application for each return). . . . . 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 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 . ▶ ACCOUNTANT -----

Telephone No. ▶ 916-447-1177 ----- FAX No. ▶ -----

- 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 EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 3/15 \_\_\_\_, 20 12 \_\_, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 \_\_\_\_ or
- ▶  tax year beginning 8/01 \_\_\_\_, 20 10 \_\_, and ending 7/31 \_\_\_\_, 20 11 \_\_.

**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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. . . . .	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 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>	\$	0.
<b>c 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>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Paperwork Reduction Act Notice, see Instructions.**

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

<b>Part II</b>	<b>Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed).	
Type or print  File by the extended due date for filing the return. See instructions.	Name of exempt organization <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	Employer identification number <b>95-3048726</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>FRITZSCHE ASSOCIATES, INC. 1511 CORPORATE WAY STE 220</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95831-3890</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)..... 01

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

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in care of.  ACCOUNTANT  
 Telephone No.  916-447-1177 FAX No.  \_\_\_\_\_
- 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 EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 6/15, 20 12.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning 8/01, 20 10, and ending 7/31, 20 11.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- 7 State in detail why you need the extension .. TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .....	<b>8a</b>	\$
b If this application is for Form 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 and any amount paid previously with Form 8868. ....	<b>8b</b>	\$
c <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .....	<b>8c</b>	\$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  \_\_\_\_\_ Title  **CEO** Date  \_\_\_\_\_

California Exempt Organization  
Annual Information Return

Calendar year 2010 or fiscal year beginning month 08 day 01 year 2010, and ending month 07 day 31 year 2011

**A** First Return Filed?  Yes  No

**B** Type of organization Exempt under Section 23701... **E** (insert letter)  **E** (insert letter)

IRC Section 4947(a)(1) trust...

Corporation/Organization Name **CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION**

CORP # **0777682**

FEIN **95-3048726**

Address **1112 I STREET #350**

City **SACRAMENTO, CA 95814** State ZIP Code

**C** Amended Return?  Yes  No

**D** Are you a subordinate/affiliate in a group exemption?..  Yes  No

**a** Is this a group filing for affiliates? See General Instruction L.  Yes  No

**b** If 'Yes,' enter the number of affiliates. ....

**c** Are all affiliates included?  Yes  No (If 'No,' attach a list. See instructions.)

**d** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**e** Federal Group Exemption Number. ....

**f** Is a roster of subordinates attached?  Yes  No

**E** Final return?  Dissolved  Surrendered (Withdrawn)  Merged/Reorganized (attach explanation)

If a box is checked, enter date. ....

**F** Check the box if the organization filed the following federal forms or schedule:  
1  990T 2  990PF 3  (Schedule H) 990

**G** If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. See General Instruction F. No filing fee is required.  **H** Accounting method used .. 1  Cash 2  Accrual 3  Other

**I** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If 'Yes,' complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations. .... **N/A**  Yes  No

**J** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If 'Yes,' complete an explanation and attach copies of revised documents. ....  Yes  No

**K** Is the organization exempt under R&TC Section 23701g?  Yes  No If 'Yes,' enter amount of gross receipts from nonmember sources. .... \$

**L** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

**M** Is the organization a Limited Liability Company?  Yes  No

**N** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8. ....	1	557,148.
	2	Gross dues and assessments from members and affiliates. ....	2	924,794.
	3	Gross contributions, gifts, grants, and similar amounts received. ....	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$25,000, see General Instruction B. ....	4	1,481,942.
	5	Cost of goods sold. ....	5	
	6	Cost or other basis, and sales expenses of assets sold. ....	6	
	7	Total costs. Add line 5 and line 6. ....	7	
	8	Total gross income. Subtract line 7 from line 4. ....	8	1,481,942.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18. ....	9	1,448,830.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ....	10	33,112.
<b>Filing Fee</b>	11	Filing fee \$10 or \$25. See General Instruction F. ....	11	10.
	12	Total payments. ....	12	
	13	Penalties and Interest. See General Instruction J. ....	13	
	14	Use tax. See General Instruction K. ....	14	
	15	<b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result. ....	15	10.

**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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **CEO** Title **CEO** Date **916-447-1177** Telephone **916-447-1177**

Preparer's signature **FRITZSCHE ASSOCIATES, INC.** Date **P00423351** Telephone **32-0343346**

Firm's name (or yours, if self-employed) and address **1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890** Telephone **916-422-2111**

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

**Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information. See Specific Line Instructions.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions . . . . .	●	1	
	2	Interest . . . . .	●	2	6,728.
	3	Dividends . . . . .	●	3	
	4	Gross rents . . . . .	●	4	
	5	Gross royalties . . . . .	●	5	
	6	Gross amount received from sale of assets (See Instructions) . . . . .	●	6	
	7	Other income. Attach schedule . . . . . SEE STATEMENT 1	●	7	550,420.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. . . . .		8	557,148.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule . . . . .	●	9	36,500.
	10	Disbursements to or for members. . . . .	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule . . SEE STATEMENT 2	●	11	168,887.
	12	Other salaries and wages . . . . .	●	12	218,211.
	13	Interest . . . . .	●	13	
	14	Taxes . . . . .	●	14	26,500.
	15	Rents . . . . .	●	15	46,010.
	16	Depreciation and depletion (See Instructions) . . . . .	●	16	
	17	Other. Attach schedule . . . . . SEE STATEMENT 3	●	17	952,722.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 . . . . .		18	1,448,830.

<b>Schedule L Balance Sheets</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>					
1	Cash . . . . .		1,013,841.	●	1,006,902.
2	Net accounts receivable . . . . .		53,838.	●	75,418.
3	Net notes receivable. Attach schedule . . . . .			●	
4	Inventories . . . . .			●	
5	Federal and state government obligations . . . . .			●	
6	Investments in other bonds. Attach sch. . . . .			●	
7	Investments in stock. Attach schedule . . . . .			●	
8	Mortgage loans (number of loans _____) . . . . .			●	
9	Other investments. Attach schedule . . . . .			●	
10a	Depreciable assets . . . . .	25,470.		29,600.	
b	Less accumulated depreciation . . . . .	20,925.	4,545.	20,925.	8,675.
11	Land . . . . .			●	
12	Other assets. Attach schedule . . . . .			●	
13	<b>Total assets</b> . . . . .		1,072,224.		1,090,995.
<b>Liabilities and net worth</b>					
14	Accounts payable . . . . .		251.	●	44,046.
15	Contributions, gifts, or grants payable . . . . .			●	
16	Bonds and notes payable. Attach schedule . . . . .			●	
17	Mortgages payable . . . . .			●	
18	Other liabilities. Attach schedule . . . . . STM. 4		1,300.		236,298.
19	Capital stock or principle fund . . . . .		1,070,673.	●	810,651.
20	Paid-in or capital surplus. Attach reconciliation . . . . .			●	
21	Retained earnings or income fund . . . . .			●	
22	<b>Total liabilities and net worth</b> . . . . .		1,072,224.		1,090,995.

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000			
1	Net income per books . . . . .	●	33,112.
2	Federal income tax . . . . .	●	
3	Excess of capital losses over capital gains . . . . .	●	
4	Income not recorded on books this year. Attach schedule . . . . .	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule . . . . .	●	
6	<b>Total.</b> Add line 1 through line 5 . . . . .		33,112.
7	Income recorded on books this year not included in this return. Attach schedule . . . . .	●	
8	Deductions in this return not charged against book income this year. Attach schedule . . . . .	●	
9	<b>Total.</b> Add line 7 and line 8 . . . . .		
10	<b>Net income per return.</b> Subtract line 9 from line 6 . . . . .		33,112.

Form at bottom of page.

**IF PAID ELECTRONICALLY: DO NOT FILE THIS FORM**

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the corporation number or FEIN and '2010 FTB 3539' on the check or money order. Detach form below. Enclose, but **do not** staple, payment with form and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0551**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**WHEN TO FILE:** **Calendar year corporations – File and Pay by March 15, 2011**  
**Fiscal year filers – See instructions**  
**Employees' trust and IRA – File and Pay by April 15, 2011\***  
**Calendar year exempt organizations – File and Pay by May 16, 2011**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. \*Due to the federal Emancipation Day holiday on April 15, 2011, tax returns or payments due by this date, and received on April 18, 2011, will be considered timely.

**PAY ONLINE:** Beginning **November 2010**, corporations and exempt organizations can make payments electronically at the Franchise Tax Board's website using Web Pay. After a one-time online registration, corporations and exempt organizations can make an immediate payment or schedule payments up to a year in advance. For more information, go to **ftb.ca.gov** and search for **web pay**.

----- DETACH HERE ----- IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS FORM ----- DETACH HERE -----

TAXABLE YEAR **Payment for Automatic Extension  
2010 for Corps and Exempt Orgs**

CALIFORNIA FORM  
**3539 (CORP)**

0777682 CALI 95-3048726 916-447-1177 10 FORM 3  
TYB 08-01-10 TYE 07-31-11  
CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION  
ACCOUNTANT  
1112 I STREET STE 350  
SACRAMENTO CA 95814

TOTAL PAYMENT AMT 10.

6/11/12

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**STATEMENT 1**  
**FORM 199, PART II, LINE 7**  
**OTHER INCOME**

ADVERTISING.....	\$	225.
ANNUAL MEETING.....		516,491.
GOLF TOURNAMENT.....		14,556.
OTHER MISC RVENUE.....		15,788.
SEMINARS.....		3,360.
TOTAL	\$	<u>550,420.</u>

**STATEMENT 2**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
HAL WASHBURN 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	CHAIRMAN 5.00	\$ 0.	\$ 0.	\$ 0.
CRAIG BARTO 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	PAST CHAIRMAN 3.00	0.	0.	0.
HORMOZ AMERI 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	TREASURER 3.00	0.	0.	0.
STEVEN RUSCH 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	SECRETARY 3.00	0.	0.	0.
CHRIS HALL VICE PRESIDENT SACRAMENTO, CA 95814	LOS ANGELES VP 3.00	0.	0.	0.
MARK ELLIS 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
TIM CRAWFORD 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	SAN JOSE VP 3.00	0.	0.	0.
FRANK KOMIN 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
DONALD MACPHERSON 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.

6/11/12

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STATEMENT 2 (CONTINUED)  
FORM 199, PART II, LINE 11  
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

## CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
GARY LOWER 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	COASTAL VP 3.00	\$ 0.	\$ 0.	\$ 0.
ROBERT DAVIS 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	NOR-CAL VP 3.00	0.	0.	0.
ROD ESON 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
JEFFREY WARREN 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
DAVID KILPATRICK 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
MAC MCFARLAND 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
ROCK ZIERMAN 1112 I STREET, SUITE 350 SACRAMENTO, CA 95814	CEO 40.00	168,887.	0.	0.
		TOTAL \$ 168,887.	\$ 0.	\$ 0.

STATEMENT 3  
FORM 199, PART II, LINE 17  
OTHER EXPENSES

ACCOUNTING FEES.....	\$ 18,666.
BAD DEBT.....	11,990.
BOARD OF DIRECTORS EXPENSE.....	22,434.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	276,795.
EQUIPMENT LEASE AND SERVICE.....	13,955.
LEGAL FEES.....	34,227.
LOBBYING FEES.....	270,016.
MEMBERSHIP COMMUNICATION.....	14,544.
NON-DUES RELATED CAMPAIGN EXPS.....	73,470.
OFFICE EXPENSES.....	33,732.
OTHER EMPLOYEE BENEFIT.....	46,854.
OTHER FEES.....	10,000.
PENSION PLAN CONTRIBUTIONS.....	8,304.
SPECIAL SERVICES.....	58,303.
TAXES AND FEES.....	2,205.

STATEMENT 3 (CONTINUED)  
FORM 199, PART II, LINE 17  
OTHER EXPENSES

TELEPHONE .....	\$	15,945.
TRAVEL .....		<u>41,282.</u>
	TOTAL	<u>\$ 952,722.</u>

STATEMENT 4  
FORM 199, SCHEDULE L, LINE 18  
OTHER LIABILITIES

DEFERRED REVENUE .....		236,298.
	TOTAL	<u>\$ 236,298.</u>

**Return of Organization Exempt From Income Tax**

**2011**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2011 calendar year, or tax year beginning** 8/01, **2011, and ending** 7/31, **2012**

<p><b>B</b> Check if applicable:</p> <input checked="" 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	<p><b>C</b></p> <p>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION                  1001 K STREET, 6TH FLOOR                  SACRAMENTO, CA 95814</p> <p><b>F</b> Name and address of principal officer: ROCK ZIERMAN                  1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814</p>	<p><b>D</b> Employer Identification Number 95-3048726</p> <p><b>E</b> Telephone number 916-447-1177</p> <p><b>G</b> Gross receipts \$ 1,650,855.</p> <p><b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                  If 'No,' attach a list. (see instructions)</p> <p><b>H(c)</b> Group exemption number ▶</p>
<p><b>I</b> Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p><b>J</b> Website: ▶ WWW.CIPA.ORG</p>		
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		<p><b>L</b> Year of Formation: 1976 <b>M</b> State of legal domicile: CA</p>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>TO PROMOTE THE INDEPENDENT PETROLEUM PRODUCERS INDUSTRY IN CALIFORNIA AND THE UNITED STATES.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	49
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	48
	<b>5</b>	Total number of individuals employed in calendar year 2011 (Part V, line 2a) .....	<b>5</b>	5
	<b>6</b>	Total number of volunteers (estimate if necessary) .....	<b>6</b>	0
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	-28,467.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b>	-20,888.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) .....	1,444,645.	1,590,157.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	6,728.	807.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	30,569.	-7,359.
	<b>12</b>	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	1,481,942.	1,583,605.
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	36,500.
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4) .....		
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	468,756.	512,433.
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e) .....		
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ .....		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	943,574.	1,117,663.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	1,448,830.	1,630,096.	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	33,112.	-46,491.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26) .....	1,090,995.	2,226,926.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	280,344.	1,462,766.
			810,651.	764,160.

**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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer _____ Date _____			
	ROCK ZIERMAN Type or print name and title. CEO			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JAMES H. FRITZSCHE, CPA	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed PTIN P00423351
	Firm's name ▶ FRITZSCHE ASSOCIATES, INC. Firm's address ▶ 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890	Firm's EIN ▶ 32-0343346 Phone no. 916-422-2111		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [ ]

1 Briefly describe the organization's mission:

TO PROMOTE THE INDEPENDENT PETROLEUM PRODUCERS INDUSTRY IN CALIFORNIA AND THE UNITED STATES.

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 [X] 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 [X] 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 and section 4947(a)(1) trusts 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 \$ [ ] including grants of \$ [ ] (Revenue \$ [ ])

PROVIDED OPPORTUNITIES FOR HUNDREDS OF INDUSTRY MEMBERS TO PROMOTE THEIR INDUSTRY IN A PROFESSIONAL AND EFFECTIVE MANNER.

4b (Code: [ ]) (Expenses \$ [ ] including grants of \$ [ ] (Revenue \$ [ ])

4c (Code: [ ]) (Expenses \$ [ ] including grants of \$ [ ] (Revenue \$ [ ])

4d Other program services. (Describe in Schedule O.)

(Expenses \$ [ ] including grants of \$ [ ] (Revenue \$ [ ])

4e Total program service expenses ▶

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i> .....		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....	X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i> .....	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i> .....		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> .....	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....		X
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i> .....		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
<b>b</b> Is the organization 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? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2011)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">31</span>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <span style="float:right">0</span>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <span style="float:right">5</span>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	X	
<b>4 a</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
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. <span style="float:right">7d</span>		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9 b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. <span style="float:right">10a</span>		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders. <span style="float:right">11a</span>		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <span style="float:right">12a</span>		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <span style="float:right">13b</span>		
<b>13 c</b>	Enter the amount of reserves on hand. <span style="float:right">13c</span>		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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 to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (49), 1b (48), 2 (X), 3 (X), 4 (X), 5 (X), 6 (SEE SCHEDULE O), 7a (X), 7b (SEE SCH O), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b (SEE SCHEDULE O), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed - NONE
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ACCOUNTANT 1001 K STREET, 6TH FLOOR SACRAMENTO CA 95814 916-447-1177

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

Check if Schedule O contains a response to any question in this Part VII.

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 (describe hours for related organizations in Schedule O)	(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) STEVEN RUSCH CHAIRMAN	5	X		X			0.	0.	0.	
(2) HORMOZ AMERI PAST CHAIRMAN	3	X		X			0.	0.	0.	
(3) KENNETH HUNTERS TREASURER	3	X		X			0.	0.	0.	
(4) STEPHEN LAYTON SECRETARY	3	X		X			0.	0.	0.	
(5) CHRIS HALL LOS ANGELES VP	3	X		X			0.	0.	0.	
(6) ROD ESON NC VP	3	X		X			0.	0.	0.	
(7) TIM CRAWFORD SAN JOSE VP	3	X		X			0.	0.	0.	
(8) LARRY HUSKINS CO VP	3	X		X			0.	0.	0.	
(9) DONALD MACPHERSON DIRECTOR	3	X		X			0.	0.	0.	
(10) CRAIG BARTO DIRECTOR	3	X		X			0.	0.	0.	
(11) GREGORY BROWN DIRECTOR	3	X		X			0.	0.	0.	
(12) JEFF DITTMAN DIRECTOR	3	X		X			0.	0.	0.	
(13) FRANK KOMIN DIRECTOR	3	X		X			0.	0.	0.	
(14) DAVID KILPATRICK DIRECTOR	3	X		X			0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(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) MAC MCFARLAND DIRECTOR	3	X		X				0.	0.	0.
(16) JIM STANDLEY DIRECTOR	3	X		X				0.	0.	0.
(17) ROCK ZIERMAN CEO	40			X				143,736.	0.	37,158.
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1 b Sub-total</b> .....								143,736.	0.	37,158.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								143,736.	0.	37,158.
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 ▶ 1										

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	3	X
4 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> .....	4	X
5 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> .....	5	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 in compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns . . . . .	<b>1 a</b>					
	<b>b</b> Membership dues . . . . .	<b>1 b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1 c</b>					
	<b>d</b> Related organizations . . . . .	<b>1 d</b>					
	<b>e</b> Government grants (contributions) . . . . .	<b>1 e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1 f</b>					
	<b>g</b> Noncash contributions included in lns 1a-1f: \$						
<b>h Total.</b> Add lines 1a-1f . . . . . ▶							
<b>PROGRAM SERVICE REVENUE</b>			<b>Business Code</b>				
	<b>2 a</b> MEMBERSHIP DUES	561499	892,986.	892,986.			
	<b>b</b> ANNUAL MEETING	900099	497,722.	497,722.			
	<b>c</b> VOLUNTARY ASSESSMENTS	900099	192,165.	192,165.			
	<b>d</b> SEMINARS	519100	7,284.	7,284.			
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . . ▶		1,590,157.					
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . . ▶		807.			807.	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . . ▶						
	<b>5</b> Royalties . . . . . ▶						
	<b>6 a</b> Gross rents . . . . .	(i) Real	18,452.				
		(ii) Personal					
		<b>b</b> Less: rental expenses . . . . .	47,919.				
	<b>c</b> Rental income or (loss) . . . . .	-29,467.					
	<b>d</b> Net rental income or (loss) . . . . . ▶		-29,467.		-29,467.		
	<b>7 a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities					
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .					
	<b>d</b> Net gain or (loss) . . . . . ▶						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	33,999.				
		<b>b</b> Less: direct expenses . . . . .	19,331.				
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶			14,668.			14,668.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>						
	<b>b</b> Less: direct expenses . . . . .						
	<b>c</b> Net income or (loss) from gaming activities . . . . . ▶						
<b>10 a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less: cost of goods sold . . . . .						
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> OTHER MISC REVENUE	900099	6,440.	6,440.				
<b>b</b> ADVERTISING	541800	1,000.		1,000.			
<b>c</b> _____							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶		7,440.					
<b>12 Total revenue.</b> See instructions . . . . . ▶		1,583,605.	1,596,597.	-28,467.		15,475.	

**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) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	180,894.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.			
7 Other salaries and wages.	241,465.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).	8,951.			
9 Other employee benefits.	53,471.			
10 Payroll taxes.	27,652.			
11 Fees for services (non-employees):				
a Management				
b Legal	101,159.			
c Accounting	31,226.			
d Lobbying	373,885.			
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other				
12 Advertising and promotion.				
13 Office expenses.	4,758.			
14 Information technology.				
15 Royalties.				
16 Occupancy.	27,500.			
17 Travel.	56,566.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	250,069.			
20 Interest.	12,807.			
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,891.			
23 Insurance.	7,103.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEMBERSHIP COMMUNICATION	65,198.			
b SPECIAL SERVICES	57,412.			
c ADMIN SERVICES	51,359.			
d BOARD OF DIRECTORS EXPENSE	17,871.			
e All other expenses	55,859.			
25 Total functional expenses. Add lines 1 through 24e.	1,630,096.			
26 Joint costs. 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**

		<b>(A)</b> Beginning of year		<b>(B)</b> End of year	
<b>A S S E T S</b>	<b>1</b> Cash — non-interest-bearing.....	275,008.	<b>1</b>	84,376.	
	<b>2</b> Savings and temporary cash investments.....	731,894.	<b>2</b>	151,766.	
	<b>3</b> Pledges and grants receivable, net.....		<b>3</b>		
	<b>4</b> Accounts receivable, net.....	75,418.	<b>4</b>	114,264.	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		<b>5</b>		
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions).....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net.....		<b>7</b>		
	<b>8</b> Inventories for sale or use.....		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges.....		<b>9</b>		
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	<b>10a</b> 1,887,893.			
<b>b</b> Less: accumulated depreciation.....	<b>10b</b> 11,373.	8,675.	<b>10c</b>	1,876,520.	
<b>11</b> Investments — publicly traded securities.....			<b>11</b>		
<b>12</b> Investments — other securities. See Part IV, line 11.....			<b>12</b>		
<b>13</b> Investments — program-related. See Part IV, line 11.....			<b>13</b>		
<b>14</b> Intangible assets.....			<b>14</b>		
<b>15</b> Other assets. See Part IV, line 11.....			<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34).....		1,090,995.	<b>16</b>	2,226,926.	
<b>L I A B I L I T I E S</b>	<b>17</b> Accounts payable and accrued expenses.....	44,046.	<b>17</b>	117,712.	
	<b>18</b> Grants payable.....		<b>18</b>		
	<b>19</b> Deferred revenue.....	236,298.	<b>19</b>	214,756.	
	<b>20</b> Tax-exempt bond liabilities.....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D.....		<b>21</b>		
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties.....		<b>23</b>	1,130,298.	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties.....		<b>24</b>		
	<b>25</b> 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.....		<b>25</b>		
	<b>26 Total liabilities.</b> Add lines 17 through 25.....		280,344.	<b>26</b>	1,462,766.
<b>N E T A S S E T S O R F U N D B A L A N C E S</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets.....	810,651.	<b>27</b>	764,160.	
	<b>28</b> Temporarily restricted net assets.....		<b>28</b>		
	<b>29</b> Permanently restricted net assets.....		<b>29</b>		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds.....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund.....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds.....		<b>32</b>		
<b>33</b> Total net assets or fund balances.....		810,651.	<b>33</b>	764,160.	
<b>34</b> Total liabilities and net assets/fund balances.....		1,090,995.	<b>34</b>	2,226,926.	

BAA

Form 990 (2011)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,583,605.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,630,096.
3	Revenue less expenses. Subtract line 2 from line 1	3	-46,491.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	810,651.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	764,160.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" 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.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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 in Schedule O.	X	
2d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	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
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2011)

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2011**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>CALIFORNIA INDEPENDENT PETROLEUM</b>	Employer identification number <b>95-3048726</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c) , except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. .... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

**BAA** For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule **C** (Form 990 or 990-EZ) 2011

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and 'limited control' provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term 'expenditures' means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying).....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying).....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b).....														
<b>d</b> Other exempt purpose expenditures.....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d).....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f).....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-.....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-.....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
<b>2a</b> Lobbying non-taxable amount.....					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)).....					
<b>c</b> Total lobbying expenditures.....					
<b>d</b> Grassroots nontaxable amount.....					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)).....					
<b>f</b> Grassroots lobbying expenditures.....					

**BAA**

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<i>For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912.			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'**

1 Dues, assessments and similar amounts from members.	1	1,071,609.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year.	2a	373,885.
b Carryover from last year.	2b	
c Total.	2c	373,885.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	631,887.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	0.
5 Taxable amount of lobbying and political expenditures (see instructions).	5	0.

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A; and Part II-B, line 1. Also, complete this part for any additional information.

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**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2011**

**Open to Public Inspection**

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION

Employer identification number

95-3048726

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**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 are a 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 XIV.

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' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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 XIV 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

2 a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a 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 Temporarily restricted endowment  %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a 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' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** 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
1 a Land		154,665.		154,665.
b Buildings		1,714,896.	10,718.	1,704,178.
c Leasehold improvements				
d Equipment				
e Other		18,332.	655.	17,677.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,876,520.

**Part VII Investments – Other Securities.** See Form 990, Part X, line 12. N/A

(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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.** See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.)	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). **SEE PART XIV**

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>		N/A
1	Total revenue (Form 990, Part VIII, column (A), line 12)	
2	Total expenses (Form 990, Part IX, column (A), line 25)	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		N/A
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		N/A
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

--- **PART X - FIN 48 FOOTNOTE** ---

--- CIPA AND CNGPA HAVE ADOPTED THE RECENT ACCOUNTING GUIDANCE FOR RECOGNIZING AND ---

--- MEASURING UNCERTAIN TAX POSITIONS. CIPA AND CNGPA FOLLOW THE STATUTORY REQUIREMENTS ---

--- FOR THEIR INCOME TAX ACCOUNTING AND GENERALLY AVOID RISKS ASSOCIATED WITH ---

--- POTENTIALLY PROBLEMATIC TAX POSITIONS THAT MAY BE CHALLENGED UPON EXAMINATION. ---

--- MANAGEMENT BELIEVES ANY LIABILITY RESULTING FROM TAXING AUTHORITIES IMPOSING ---

--- ADDITIONAL INCOME TAXES FROM ACTIVITIES DEEMED TO BE UNRELATED TO CIPA'S AND CNGPA'S ---

--- TAX-EXEMPT STATUS WOULD NOT HAVE A MATERIAL EFFECT ON THE ACCOMPANYING COMBINED ---

**Part XIV** Supplemental Information *(continued)*

**PART X - FIN 48 FOOTNOTE (CONTINUED)**

FINANCIAL STATEMENTS.





**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 <u>FALL GOLF TOUR</u> (event type)	(b) Event #2 _____ (event type)	(c) Other events _____ (total number)	(d) Total events (add column (a) through column (c))	
	1	Gross receipts .....	33,999.			33,999.
2	Less: Charitable contributions .....					
3	Gross income (line 1 minus line 2) .....	33,999.			33,999.	
DIRECT EXPENSES	4	Cash prizes .....				
	5	Noncash prizes .....				
	6	Rent/facility costs .....	16,662.			16,662.
	7	Food and beverages .....				
	8	Entertainment .....				
	9	Other direct expenses .....	2,669.			2,669.
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....				19,331.
11	Net income summary. Combine line 3, column (d), and line 10 .....				14,668.	

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue .....			
DIRECT EXPENSES	2	Cash prizes .....			
	3	Non-cash prizes .....			
	4	Rent/facility costs .....			
	5	Other direct expenses .....			
	6	Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d) .....				
8	Net gaming income summary. Combine lines 1, column (d) and line 7 .....				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If 'No,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If 'Yes,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	<b>13a</b>	%
b An outside facility	<b>13b</b>	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?  Yes  No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

c If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

\_\_\_\_\_  
\_\_\_\_\_  
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**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2011**

**Open to Public Inspection**

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM

Employer identification number

95-3048726

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**  **X**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**  **X**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**  **X**
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If 'Yes' to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If 'Yes' to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III.

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1 b</b>		
<b>2</b>		
<b>4 a</b>		<b>X</b>
<b>4 b</b>		<b>X</b>
<b>4 c</b>		<b>X</b>
<b>5 a</b>		
<b>5 b</b>		
<b>6 a</b>		
<b>6 b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2011

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
ROCK ZIERMAN	(i)	113,736.	30,000.	0.	5,328.	31,830.	180,894.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
1	(i)							
	(ii)							
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2011**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization **CALIFORNIA INDEPENDENT PETROLEUM  
ASSOCIATION**

Employer identification number  
**95-3048726**

**EXPLANATION OF LATE FILING:**

THE TAXPAYER, CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION (CIPA) HAS A SISTER ORGANIZATION, THE CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION PAC (CIPAC). WHEN PREPARING THE APPLICATION FOR EXTENSION (FORM 8879) FOR CIPA FOR TAX YEAR 2011, AN EXTENSION WAS INADVERTENTLY SENT IN FOR CIPAC INSTEAD.

THE TAX SOFTWARE PROGRAM (LACERTE) USED TO PREPARE THE EXTENSION LISTS ORGANIZATIONS BY NAME USING THE FIRST 30 CHARACTERS OR SO OF THEIR RESPECTIVE NAMES. BECAUSE OF THIS LIMITATION, CIPA AND CIPAC BOTH SHOW UP IN THE LISTING AS HAVING THE SAME NAME. THE IDENTICAL NAMES LED TO EXTENSION BEING FILED FOR THE INCORRECT ENTITY.

DUE CARE WAS TAKEN TO FILE THE EXTENSION IN A TIMELY MANNER. THE ERROR MADE WAS INADVERTENT AND NOT DUE TO WILLFUL NEGLIGENCE. WHEN THE ERROR WAS DISCOVERED THE RETURN WAS PROMPTLY PREPARED AND FILED.

BASED ON THE FOREGOING, AND UNDER PENALTY OF PERJURY, WE BELIEVE THAT WE HAVE DEMONSTRATED REASONABLE CAUSE FOR LATE FILING AND REQUEST THAT ANY PENALTIES BY ABATED.

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

PRODUCING MEMBERS SELECT MEMBERS OF THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS MAKES ALL CRITICAL DECISIONS.

Name of the organization CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION

Employer identification number 95-3048726

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS**

BY-LAW CHANGES AND BOARD OF DIRECTORS MEMBERSHIP ARE SUBJECT TO FULL MEMBERSHIP VOTE.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

CIPA'S FINANCE COMMITTEE REVIEWS THE FORM 990. IT IS ALSO AVAILABLE TO ANY MEMBER THAT REQUESTS IT.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MG**

THE EXECUTIVE COMMITTEE MEETS ONCE A YEAR FOR PERSONNEL EVALUATIONS AND DETERMINES COMPENSATION.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

CIPA'S DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC, IF REQUESTED, AFTER THE REQUEST IS REVIEWED AND APPROVED BY CIPA'S MANAGEMENT.

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

For calendar year 2011 or other tax year beginning 8/01, 2011,  
and ending 7/31, 2012

**2011**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input checked="" type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408(e) <input type="checkbox"/> 530(a) <input type="checkbox"/> 408A <input type="checkbox"/> <input type="checkbox"/> 529(a)	<b>Print or Type</b>	( <input type="checkbox"/> Check box if name changed and see instructions.) <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b> 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>95-3048726</b>  <b>E</b> Unrelated business activity codes (See instructions.) <b>900099</b>
<b>C</b> Book value of all assets at end of year <b>2,226,926.</b>	<b>F</b> Group exemption number (See instructions.) ▶ <b>G</b> Check organization type . . . ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Describe the organization's primary unrelated business activity.  
▶ **DEBT-FINANCED RENTAL PROPERTY**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes  No  
If 'Yes,' enter the name and identifying number of the parent corporation . . . ▶

**J** The books are in care of. ▶ **ACCOUNTANT** Telephone number. ▶ **916-447-1177**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales . . .				
<b>b</b> Less returns and allowances . . . <b>c</b> Balance. ▶	<b>1 c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D) . . . . .	<b>4 a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .	<b>4 b</b>			
<b>c</b> Capital loss deduction for trusts . . . . .	<b>4 c</b>			
<b>5</b> Income (loss) from partnerships and S corporations (attach statement) . . . . .	<b>5</b>			
<b>6</b> Rent income (Schedule C) . . . . .	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .	<b>7</b>	12,511.	32,490.	-19,979.
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F) . . . . .	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Sch G) . . . . .	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .	<b>10</b>			
<b>11</b> Advertising income (Schedule J) . . . . .	<b>11</b>	1,000.	1,409.	-409.
<b>12</b> Other income (See instructions; attach schedule.) . . . . .	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	13,511.	33,899.	-20,388.

<b>Part II</b> Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>			
<b>15</b> Salaries and wages . . . . .	<b>15</b>			
<b>16</b> Repairs and maintenance . . . . .	<b>16</b>			
<b>17</b> Bad debts . . . . .	<b>17</b>			
<b>18</b> Interest (attach schedule) . . . . .	<b>18</b>			
<b>19</b> Taxes and licenses . . . . .	<b>19</b>			
<b>20</b> Charitable contributions (See instructions for limitation rules.) . . . . .	<b>20</b>			
<b>21</b> Depreciation (attach Form 4562) . . . . .	<b>21</b>	6,482.		
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22 a</b>	6,482.	<b>22 b</b>	
<b>23</b> Depletion . . . . .	<b>23</b>			
<b>24</b> Contributions to deferred compensation plans . . . . .	<b>24</b>			
<b>25</b> Employee benefit programs . . . . .	<b>25</b>			
<b>26</b> Excess exempt expenses (Schedule I) . . . . .	<b>26</b>			
<b>27</b> Excess readership costs (Schedule J) . . . . .	<b>27</b>			
<b>28</b> Other deductions (attach schedule) . . . . . SEE STATEMENT 1	<b>28</b>			500.
<b>29 Total deductions.</b> Add lines 14 through 28 . . . . .	<b>29</b>			500.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 . . . . .	<b>30</b>			-20,888.
<b>31</b> Net operating loss deduction (limited to the amount on line 30) . . . . .	<b>31</b>			
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 . . . . .	<b>32</b>			-20,888.
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.) . . . . .	<b>33</b>			
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 . . . . .	<b>34</b>			-20,888.

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> . See instructions and: <b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ <b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) ..... \$ _____ (2) Additional 3% tax (not more than \$100,000) ..... \$ _____ <b>c</b> Income tax on the amount on line 34 ..... ▶ <b>35c</b> 0.	
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ..... ▶ <b>36</b>	
<b>37 Proxy tax.</b> See instructions ..... ▶ <b>37</b>	
<b>38 Alternative minimum tax</b> ..... <b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies ..... <b>39</b> 0.	

**Part IV Tax and Payments**

<b>40 a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .... <b>40 a</b>	
<b>b</b> Other credits (see instructions) ..... <b>40 b</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions) ..... <b>40 c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) ..... <b>40 d</b>	
<b>e Total credits.</b> Add lines 40a through 40d ..... <b>40 e</b> 0.	
<b>41</b> Subtract line 40e from line 39 ..... <b>41</b> 0.	
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) ..... <b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42 ..... <b>43</b> 0.	
<b>44 a</b> Payments: A 2010 overpayment credited to 2011 ..... <b>44 a</b>	
<b>b</b> 2011 estimated tax payments ..... <b>44 b</b>	
<b>c</b> Tax deposited with Form 8868 ..... <b>44 c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) ..... <b>44 d</b>	
<b>e</b> Backup withholding (see instructions) ..... <b>44 e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) ..... <b>44 f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other ..... Total ... ▶ <b>44 g</b>	
<b>45 Total payments.</b> Add lines 44a through 44g ..... <b>45</b> 0.	
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached ..... ▶ <input type="checkbox"/> <b>46</b>	
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed ..... ▶ <b>47</b>	
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ..... ▶ <b>48</b>	
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2012 estimated tax</b> ▶ <b>Refunded</b> ▶ <b>49</b>	

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here. .... ▶	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .. If YES, see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0.		

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation ▶

<b>1</b> Inventory at beginning of year ..... <b>1</b>		<b>6</b> Inventory at end of year ..... <b>6</b>	
<b>2</b> Purchases ..... <b>2</b>		<b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 ..... <b>7</b>	
<b>3</b> Cost of labor ..... <b>3</b>			
<b>4a</b> Additional section 263A costs (attach schedule) ..... <b>4a</b>			Yes No
<b>b</b> Other costs (attach sch) ..... <b>4b</b>			
<b>5 Total.</b> Add lines 1 through 4b ..... <b>5</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....	X

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ CEO Title: \_\_\_\_\_  
 May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**  
 Print/Type preparer's name: JAMES H. FRITZSCHE, CPA Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P00423351  
 Firm's name ▶ FRITZSCHE ASSOCIATES, INC. Firm's EIN ▶ 32-0343346  
 Firm's address ▶ 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890 Phone no. 916-422-2111

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1 Description of property		2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	(1)	(2)	
(1)				
(2)				
(3)				
(4)				
Total		Total		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) . . . . . ▶

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property SEE ST 2		4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)					
(1) 1001 K STREET, 6TH FLOOR	18,452.	6,482.	41,437.	1,134,296.	1,672,953.	67.8020 %	12,511.	32,490.
(2)						%		
(3)						%		
(4)						%		
Totals . . . . . ▶		12,511.	32,490.					

Total dividends-received deductions included in column 8 . . . . . ▶

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations				6 Deductions directly connected with income in column 5
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income		
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations		7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)						
(2)						
(3)						
(4)						
Totals . . . . . ▶				Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

**Schedule J – Advertising Income** (See instructions.)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) MONDAY MORNING REPORT	1,000.	1,409.				
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....	1,000.	1,409.	-409.			

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b> .....	1,000.	1,409.				
<b>Totals</b> , Part II (lines 1-5) .....	Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		0%	
		0%	
		0%	
		0%	

**Total.** Enter here and on page 1, Part II, line 14 .....

STATEMENT 1  
FORM 990-T, PART II, LINE 28  
OTHER DEDUCTIONS

TAX PREP FEES.....	\$	500.
TOTAL	\$	<u>500.</u>

STATEMENT 2  
FORM 990-T, SCHEDULE E, LINE 3B  
OTHER DEDUCTIONS ALLOCABLE TO DEBT-FINANCED PROPERTY

1001 K STREET, 6TH FLOOR		
ASSOCIATION DUES.....	\$	11,561.
CLEANING AND MAINTENANCE.....		1,474.
INTEREST.....		19,211.
TAXES.....		9,191.
TOTAL	\$	<u>41,437.</u>

**ELECTION TO WAIVE NET OPERATING LOSS CARRYBACK**

PURSUANT TO IRC SECTION 172(B)(3), THE ORGANIZATION HEREBY ELECTS TO RELINQUISH THE ENTIRE CARRYBACK PERIOD WITH RESPECT TO THE NET OPERATING LOSS INCURRED FOR THE TAX YEAR ENDED 7/31/12.

California Exempt Organization Annual Information Return

Calendar Year 2011 or fiscal year beginning month 08 day 01 year 2011, and ending month 07 day 31 year 2012

Corporation/Organization Name <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>		California corporation number <b>0777682</b>
Address (suite, room, or PMB no.) <b>1001 K STREET, 6TH FLOOR</b>		FEIN <b>95-3048726</b>
City <b>SACRAMENTO, CA 95814</b>	State	ZIP Code

- A** First Return  Yes  No
- B** Amended Return  Yes  No
- C** IRC Section 4947(a)(1) trust  Yes  No
- D** Final Return  Yes  No
  - Dissolved  Surrendered (Withdrawn)
  - Merged/Reorganized Enter date: \_\_\_\_\_
- E** Check accounting method:  
1  Cash 2  Accrual 3  Other
- F** Federal return filed?  
1  990T 2  990 (PF) 3  Sch H (990)
- G** Is this a group filing for the subordinates/affiliates?  Yes  No  
If 'Yes,' attach a roster. See instructions
- H** Is this organization in a group exemption?  Yes  No  
If 'Yes,' What's the parent's name? \_\_\_\_\_
- I** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board?  Yes  No  
If 'Yes,' explain, and attach copies of revised documents.

- J** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)?  Yes  No  
If 'Yes,' complete and attach form FTB 3509. **N/A**
- K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
If 'Yes,' enter gross receipts from nonmember sources \$ \_\_\_\_\_
- L** If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required.
- M** Is the organization a Limited Liability Company?  Yes  No
- N** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No
- O** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	1,650,855.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$25,000, see General Instruction B.	4	1,650,855.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	1,650,855.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	1,697,346.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-46,491.
<b>Filing Fee</b>	11	Filing fee \$10 or \$25. See General Instruction F.	11	10.
	12	Total payments.	12	
	13	Penalties and Interest. See General Instruction J.	13	
	14	Use tax. See General Instruction K.	14	
	15	<b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result.	15	10.
<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer CEO	Title CEO	Date	Telephone 916-447-1177
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Telephone 916-422-2111
	Firm's name (or yours, if self-employed) and address	FRITZSCHE ASSOCIATES, INC. 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890		FEIN P00423351
	May the FTB discuss this return with the preparer shown above? See instructions.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information. See Specific Line Instructions.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions . . . . .	●	1	
	2	Interest . . . . .	●	2	807.
	3	Dividends . . . . .	●	3	
	4	Gross rents . . . . .	●	4	18,452.
	5	Gross royalties . . . . .	●	5	
	6	Gross amount received from sale of assets (See instructions) . . . . .	●	6	
	7	Other income. Attach schedule . . . . . SEE STATEMENT 1	●	7	1,631,596.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. . . . .		8	1,650,855.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule . . . . .	●	9	
	10	Disbursements to or for members. . . . .	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule . . SEE STATEMENT 2	●	11	180,894.
	12	Other salaries and wages . . . . .	●	12	241,465.
	13	Interest . . . . .	●	13	12,807.
	14	Taxes . . . . .	●	14	27,652.
	15	Rents . . . . .	●	15	27,500.
	16	Depreciation and depletion (See instructions) . . . . .	●	16	11,373.
	17	Other Expenses and Disbursements. Attach schedule . . . . . SEE STATEMENT 3	●	17	1,195,655.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 . . . . .		18	1,697,346.

<b>Schedule L Balance Sheets</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>					
1	Cash . . . . .		1,006,902.	●	236,142.
2	Net accounts receivable . . . . .		75,418.	●	114,264.
3	Net notes receivable . . . . .			●	
4	Inventories . . . . .			●	
5	Federal and state government obligations . . . . .			●	
6	Investments in other bonds . . . . .			●	
7	Investments in stock . . . . .			●	
8	Mortgage loans . . . . .			●	
9	Other investments Attach schedule . . . . .			●	
10a	Depreciable assets . . . . .	29,600.		1,733,228.	
b	Less accumulated depreciation . . . . .	20,925.	8,675.	11,373.	1,721,855.
11	Land . . . . .			●	154,665.
12	Other assets. Attach schedule . . . . .			●	
13	<b>Total assets</b> . . . . .		1,090,995.		2,226,926.
<b>Liabilities and net worth</b>					
14	Accounts payable . . . . .		44,046.	●	117,712.
15	Contributions, gifts, or grants payable . . . . .			●	
16	Bonds and notes payable . . . . .			●	
17	Mortgages payable . . . . .			●	1,130,298.
18	Other liabilities. Attach schedule . . . . . STM 4		236,298.		214,756.
19	Capital stock or principle fund . . . . .		810,651.	●	764,160.
20	Paid-in or capital surplus. Attach reconciliation . . . . .			●	
21	Retained earnings or income fund . . . . .			●	
22	<b>Total liabilities and net worth</b> . . . . .		1,090,995.		2,226,926.

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000			
1	Net income per books . . . . .	●	-46,491.
2	Federal income tax . . . . .	●	
3	Excess of capital losses over capital gains . . . . .	●	
4	Income not recorded on books this year. Attach schedule . . . . .	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule . . . . .	●	
6	<b>Total</b> Add line 1 through line 5 . . . . .		-46,491.
7	Income recorded on books this year not included in this return. Attach schedule . . . . .	●	
8	Deductions in this return not charged against book income this year. Attach schedule . . . . .	●	
9	<b>Total</b> . Add line 7 and line 8 . . . . .		
10	<b>Net income per return</b> . Subtract line 9 from line 6 . . . . .		-46,491.

**STATEMENT 1**  
**FORM 199, PART II, LINE 7**  
**OTHER INCOME**

ADVERTISING.....	\$	1,000.
INCOME FROM SPECIAL EVENTS.....		33,999.
OTHER MISC REVENUE.....		6,440.
PROGRAM SERVICE REVENUE.....		1,590,157.
TOTAL	\$	<u>1,631,596.</u>

**STATEMENT 2**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
STEVEN RUSCH 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	CHAIRMAN 5.00	\$ 0.	\$ 0.	\$ 0.
HORMOZ AMERI 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	PAST CHAIRMAN 3.00	0.	0.	0.
KENNETH HUNTERS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	TREASURER 3.00	0.	0.	0.
STEPHEN LAYTON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	SECRETARY 3.00	0.	0.	0.
CHRIS HALL 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	LOS ANGELES VP 3.00	0.	0.	0.
ROD ESON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	NC VP 3.00	0.	0.	0.
TIM CRAWFORD 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	SAN JOSE VP 3.00	0.	0.	0.
LARRY HUSKINS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	CO VP 3.00	0.	0.	0.
DONALD MACPHERSON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.

**STATEMENT 2 (CONTINUED)**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CRAIG BARTO 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	\$ 0.	\$ 0.	\$ 0.
GREGORY BROWN 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
JEFF DITTMAN 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
FRANK KOMIN 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
DAVID KILPATRICK 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
MAC MCFARLAND 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
JIM STANDLEY 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	DIRECTOR 3.00	0.	0.	0.
ROCK ZIERMAN 1001 K STREET, 6TH FLOOR SACAMENTO, CA 95814	CEO 40.00	180,894.	0.	0.
		<u>TOTAL \$ 180,894.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 3**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

ACCOUNTING FEES.....	\$ 31,226.
ADMIN SERVICES.....	51,359.
BAD DEBT.....	7,833.
BOARD OF DIRECTORS EXPENSE.....	17,871.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	250,069.
EQUIPMENT LEASE AND SERVICE.....	11,525.
INSURANCE.....	7,103.
LEGAL FEES.....	101,159.
LOBBYING FEES.....	373,885.
MEMBERSHIP COMMUNICATION.....	65,198.
NON-DUES RELATED CAMPAIGN EXPS.....	12,429.

**STATEMENT 3 (CONTINUED)**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

OFFICE EXPENSES.....	\$	4,758.
OTHER EMPLOYEE BENEFIT.....		53,471.
PENSION PLAN CONTRIBUTIONS.....		8,951.
PROPERTY TAX.....		6,934.
RENTAL EXPENSES.....		41,437.
SPECIAL EVENT EXPENSES.....		19,331.
SPECIAL SERVICES.....		57,412.
TAXES AND FEES.....		2,374.
TELEPHONE.....		14,764.
TRAVEL.....		56,566.
TOTAL	\$	<u>1,195,655.</u>

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 18**  
**OTHER LIABILITIES**

DEFERRED REVENUE.....		214,756.
TOTAL	\$	<u>214,756.</u>

California Exempt Organization Business Income Tax Return

Calendar Year 2011 or fiscal year beginning month 08 day 01 year 2011, & ending month 07 day 31 year 2012

A First Return Filed? [ ] Yes [X] No

B Is this an education IRA within the meaning of R&TC Section 23712? [ ] Yes [X] No

CORP # 0777682

Corporation/Organization Name CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION

FEIN 95-3048726

Address 1001 K STREET, 6TH FLOOR City State ZIP Code SACRAMENTO, CA 95814

C Is the organization under audit by the IRS or has the IRS audited in a prior year? [ ] Yes [X] No
D Final Return? [ ] Dissolved [ ] Surrendered (Withdrawn) [ ] Merged/Reorganized (attach explanation)
E Amended Return [ ] Yes [X] No
F Accounting Method Used: (1) [ ] Cash (2) [X] Accrual (3) [ ] Other
G Nature of trade or business DEBT-FINANCED RENTAL PRO

H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? [ ] Yes [X] No
I Is this organization claiming any Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits [ ] Yes [X] No
J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? [ ] Yes [X] No
K Unrelated Business Activity (UBA) Code 900099

Table with columns for Taxable Corporation, Taxable Trust, Tax Computation, Total Tax, Payments, Refund (Direct Deposit of Refund) or Amount Due, and line numbers. Includes rows 1-27 with descriptions and values.

**Unrelated Business Taxable Income**

**Part I Unrelated Trade or Business Income**

1 a	Gross receipts or gross sales	b	Less returns and allowances	Balance	1 c	
2	Cost of goods sold and/or operations (Schedule A, line 7)				2	
3	Gross profit. Subtract line 2 from line 1c				3	
4 a	Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541)				4 a	
b	Net gain (loss) from Part II, Schedule D-1				4 b	
c	Capital loss deduction for trusts				4 c	
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule				5	
6	Rental income (Schedule C)				6	
7	Unrelated debt-financed income (Schedule D)				7	-19,979.
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)				8	
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)				9	
10	Exploited exempt activity income (Schedule G)				10	
11	Advertising income (Schedule H, Part III, Column A)				11	
12	Other income. Attach schedule				12	
13	Total unrelated trade or business income. Add line 3 through line 12				13	-19,979.

**Part II Deductions Not Taken Elsewhere** (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I	14	
15	Salaries and wages	15	
16	Repairs	16	
17	Bad debts	17	
18	Interest. Attach schedule	18	
19	Taxes. Attach schedule	19	
20	Contributions. See instructions and attach schedule	20	
21 a	Depreciation (Corporations and Associations – Schedule J) (Trusts – form FTB 3885F)	21 a	
b	Less: depreciation claimed on Schedule A. See instructions	21 b	
22	Depletion. Attach schedule	22	
23 a	Contributions to deferred compensation plans	23 a	
b	Employee benefit programs. See instructions	23 b	
24	Other deductions. Attach schedule. SEE STATEMENT 1	24	500.
25	Total deductions. Add line 14 through line 24	25	500.
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13	26	-20,479.
27	Excess advertising costs (Schedule H, Part III, Column B)	27	409.
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26	28	-20,888.
29	Specific deduction. See instructions	29	
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28	30	-20,888.

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 taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Title	Date	Telephone
		CEO		916-447-1177
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
				P00423351
	Firm's name (or yours, if self-employed) and address			FEIN
	FRITZSCHE ASSOCIATES, INC. 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890			Telephone
				916-422-2111
May the FTB discuss this return with the preparer shown above? See instructions				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Schedule A Cost of Goods Sold and/or Operations.** Method of inventory valuation (specify)

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4a	Additional IRC Section 263A costs. Attach schedule .....	4a	
b	Other costs. Attach schedule .....	4b	
5	Total. Add line 1 through line 4b .....	5	
6	Inventory at end of year .....	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2 ...	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization?  Yes  No

**Schedule B Tax Credits.** Do not claim the New Jobs Credit on Schedule B.

1	Enter credit name _____ code no. _____ .. ●	1	
2	Enter credit name _____ code no. _____ .. ●	2	
3	Enter credit name _____ code no. _____ .. ●	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, except New Jobs Credit, on line 4. Enter here and on Side 1, line 11c .....	4	

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834 .....	1	
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots .....	2a	
	b Method for non-dealer installment obligations .....	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles .....	3	
4	Credit recapture. Credit name .....	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions .....	5	

**Schedule R Apportionment Formula Worksheet**

Is this organization electing the Alternate Method – Single-Sales Factor Formula? .....

If 'Yes,' skip Part A and complete Part B. If 'No,' complete Part A and skip Part B.

**Part A. Standard Method – Three Factor Formula.** Complete this part only if the corporation uses the three-factor formula. (The three-factor formula includes the double-weighted sales factor.)

Use only for unrelated trade or business amounts	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Property factor: See instructions .....	●	●	●
2 Payroll factor: Wages and other compensation of employees .....	●	●	●
3 Sales factor: Gross sales and/or receipts less returns and allowances .....	●	●	●
4 Multiply the factor on line 3, column (c) by 2 .....			
5 Total percentage: Add the percentages in column (c), line 1, line 2, and line 4 .....			
6 Average apportionment percentage: Divide the factor on line 5 by 4 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions .....			

**Part B. Alternate Method – Single-Sales Factor Formula.** Complete this part only if the corporation elects the single-sales factor formula.

This is an irrevocable annual election.

Use only for unrelated trade or business amounts	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Total Sales .....	●	●	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and enter the result here and on Form 109, Side 1, line 2 ...			●

**Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property	2	Rent received or accrued	3	Percentage of rent attributable to personal property
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income	5	Complete if any item in column 3 is more than 10%, but not more than 50%		
(a)	Deductions directly connected (attach schedule)	(a)	Gross income reportable, column 2 x column 3	(b)	Deductions directly connected with personal property (att sch)
(b)	Income includible, column 2 less column 4(a)	(c)	Net income includible, column 5(a) less column 5(b)		

Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6 .....

**Schedule D Unrelated Debt-Financed Income**

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
		(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule) <b>ST 2</b>
1001 K STREET, 6TH FLOOR	18,452.	6,482.	41,437.
Total. Enter here and on Side 2, Part I, line 7.			-19,979.

4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
1,134,296.	1,672,953.	67.802 %	12,511.	32,490.	-19,979.
Total. Enter here and on Side 2, Part I, line 7.					-19,979.

**Schedule E Investment Income of an R&TC Section 23701g, 23701i, or 23701n Organization**

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5
Total. Enter here and on Side 2, Part I, line 8.					
Enter gross income from members (dues, fees, charges, or similar amounts)					

**Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations**

Exempt Controlled Organizations					
1 Name of controlled organizations	2 Employer Identification Number	3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
1					
2					
3					
Nonexempt Controlled Organizations					
7 Taxable Income	8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)	
1					
2					
3					
4 Add columns 5 and 10					
5 Add columns 6 and 11					
6 Subtract line 5 from line 4. Enter here and on Side 2, Part 1, line 9.					

**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
Total. Enter here and on Side 2, Part I, line 10.							

**Schedule H Advertising Income and Excess Advertising Costs**

**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
MONDAY MO	1,000.	1,409.				
Totals.....	1,000.	1,409.	-409.			

**Part II Income from Periodicals Reported on a Separate Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.

**Part III Column A – Net Advertising Income**

(a) Enter 'consolidated periodical' and/or names of non-consolidated periodicals

Enter total here and on Side 2, Part I, line 11. ....

**Part III Column B – Excess Advertising Costs**

(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, columns 4 and 7

	CONSOLIDATED PERIODICAL	409
Enter total here and on Side 2, Part II, line 27. ....		409.

**Schedule I Compensation of Officers, Directors, and Trustees**

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14. ....					

**Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)**

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below).....						
2 Other depreciation:						
Buildings.....						
Furniture and fixtures.....						
Transportation equipment....						
Machinery and other equipment.....						
Other (specify).....						
3 Other depreciation.....						
4 Total.....						
5 Amount of depreciation claimed elsewhere on return.....						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a.....						

2011

# Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	California corporation number <b>0777682</b>
---	---

During the taxable year the corporation incurred the NOL, the corporation was a(n): <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Exempt Organization <input type="checkbox"/> Limited Liability Company (electing to be taxed as a corporation)	FEIN <b>95-3048726</b>
--	---------------------------

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.**

**Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2. Enter as a positive number.	1	20,888.
2	2011 disaster loss included in line 1. Enter as a positive number.	2	
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	20,888.
4a	Enter the amount of the loss incurred by a new business included in line 3.	4a	
b	Enter the amount of the loss incurred by an eligible small business included in line 3	4b	20,888.
c	Add line 4a and line 4b	4c	20,888.
5	General NOL. Subtract line 4c from line 3	5	
6	2011 NOL carryover. Add line 2, line 4c, and line 5. See instructions	6	20,888.

**Part II NOL carryover and disaster loss carryover limitations. See instructions.**

1	Net income (loss) – Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2. <b>If the corporation net income after state adjustments (pre-apportioned income) is \$300,000 or more, see instructions.</b>	(g) Available balance	
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**Prior Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial Loss	(e) Carryover from 2010	(f) Amount used in 2011	(g) Available balance	(h) Carryover to 2012 col (e) – col (f)
2							

**Current Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial Loss	(e) Carryover from 2010	(f) Amount used in 2011	(g) Available balance	(h) Carryover to 2012 col (e) – col (f)
3 2011		DIS					col (d) – col (f)
4 2011		ESB	20,888.				20,888.
2011							
2011							
2011							

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

**Part III 2011 NOL deduction**

1	Total the amounts in Part II, line 2, column (f)	1	
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 22; Form 100W, line 22; or Form 100S, line 20. Form 109 filers enter -0-	2	0
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7.	3	0.

STATEMENT 1  
FORM 109, PART II, LINE 24  
OTHER EXPENSES

TAX PREP FEES.....	\$	500.
TOTAL	\$	<u>500.</u>

STATEMENT 2  
FORM 109, SCHEDULE D, LINE 3B  
OTHER DEDUCTIONS

1001 K STREET, 6TH FLOOR		
ASSOCIATION DUES.....	\$	11,561.
CLEANING AND MAINTENANCE.....		1,474.
INTEREST.....		19,211.
TAXES.....		9,191.
TOTAL	\$	<u>41,437.</u>

**Return of Organization Exempt From Income Tax**

**2012**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2012 calendar year, or tax year beginning** 8/01, **2012, and ending** 7/31, **2013**

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer Identification Number
<input type="checkbox"/> Address change	CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	95-3048726
<input type="checkbox"/> Name change		<b>E</b> Telephone number
<input type="checkbox"/> Initial return		916-447-1177
<input type="checkbox"/> Terminated		<b>G</b> Gross receipts \$ 1,872,771.
<input type="checkbox"/> Amended return		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Application pending	<b>F</b> Name and address of principal officer:	<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
<b>I</b> Tax-exempt status	501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>J</b> Website: WWW.CIPA.ORG	<b>H(c)</b> Group exemption number	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	<b>L</b> Year of Formation: 1976	<b>M</b> State of legal domicile: CA

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>TO PROMOTE THE INDEPENDENT PETROLEUM PRODUCERS INDUSTRY IN CALIFORNIA AND THE UNITED STATES.</u>		
<b>Activities &amp; Governance</b>	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	48
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	48
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	5
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	-3,651.
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	-3,879.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	1,590,157.	1,755,641.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	807.	28.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-7,359.	23,543.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,583,605.	1,779,212.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	512,433.	537,614.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,117,663.	1,216,043.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,630,096.	1,753,657.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-46,491.	25,555.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	2,226,926.	2,242,262.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,462,766.	1,452,547.
		764,160.	789,715.

**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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date	
	ROCK ZIERMAN	CEO	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	JAMES H. FRITZSCHE, CPA		
	Firm's name	Firm's EIN	
	FRITZSCHE ASSOCIATES, INC.	32-0343346	
Firm's address	Phone no.		
1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890	916-422-2111		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

TO PROMOTE THE INDEPENDENT PETROLEUM PRODUCERS INDUSTRY IN CALIFORNIA AND THE UNITED STATES.

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 and section 4947(a)(1) trusts 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 \$ including grants of \$ ) (Revenue \$ )

PROVIDED OPPORTUNITIES FOR HUNDREDS OF INDUSTRY MEMBERS TO PROMOTE THEIR INDUSTRY IN A PROFESSIONAL AND EFFECTIVE MANNER.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i> .....		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....		X
4 <b>Section 501(c)(3) organizations</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i> .....	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII.</i> .....		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> .....	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....		X
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i> .....		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
<b>b</b> Is the organization 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? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2012)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">21</span>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <span style="float:right">0</span>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <span style="float:right">5</span>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	X	
<b>4 a</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
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. <span style="float:right"></span>		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9 b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. <span style="float:right"></span>		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <span style="float:right"></span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders. <span style="float:right"></span>		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right"></span>		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <span style="float:right"></span>		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <span style="float:right"></span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <span style="float:right"></span>		
<b>13 c</b>	Enter the amount of reserves on hand. <span style="float:right"></span>		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

**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 to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 48 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1 b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1 b</b> 48		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . . <b>SEE SCHEDULE O</b>	X	
<b>7 a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>7 b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? . . . . . <b>SEE SCH O</b>	X	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8 a</b>	The governing body? . . . . .	X	
<b>8 b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. . . . .		X

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

		Yes	No
<b>10 a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10 b</b>	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11 a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11 b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. <b>SEE SCHEDULE O</b>		
<b>12 a</b>	Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	X	
<b>12 b</b>	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		X
<b>12 c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done . . . . .		X
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15 a</b>	The organization's CEO, Executive Director, or top management official. <b>SEE SCHEDULE O</b>	X	
<b>15 b</b>	Other officers of key employees of the organization. . . . . If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		X
<b>16 a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16 b</b>	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **SEE SCHEDULE O**
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ ACCOUNTANT 1001 K STREET, 6TH FLOOR SACRAMENTO CA 95814 916-447-1177

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

Check if Schedule O contains a response to any question in this Part VII.

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1 a** 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 (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) STEVEN RUSCH CHAIRMAN	5 0	X		X				0.	0.	0.
(2) HORMOZ AMERI PAST CHAIRMAN	3 0	X		X				0.	0.	0.
(3) KENNETH HUNTERS TREASURER	3 0	X		X				0.	0.	0.
(4) STEPHEN LAYTON SECRETARY	3 0	X		X				0.	0.	0.
(5) CHRIS HALL LOS ANGELES VP	3 0	X		X				0.	0.	0.
(6) ROD ESON NC VP	3 0	X		X				0.	0.	0.
(7) TIM CRAWFORD SAN JOSE VP	3 0	X		X				0.	0.	0.
(8) LARRY HUSKINS CO VP	3 0	X		X				0.	0.	0.
(9) DONALD MACPHERSON AT LARGE	3 0	X		X				0.	0.	0.
(10) CRAIG BARTO AT LARGE	3 0	X		X				0.	0.	0.
(11) GREGORY BROWN AT LARGE	3 0	X		X				0.	0.	0.
(12) JEFF DITTMAN AT LARGE	3 0	X		X				0.	0.	0.
(13) FRANK KOMIN AT LARGE	3 0	X		X				0.	0.	0.
(14) DAVID KILPATRICK AT LARGE	3 0	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours 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			
(15) MAC MCFARLAND AT LARGE	3 0	X		X			0.	0.	0.
(16) JIM STANDLEY AT LARGE	3 0	X		X			0.	0.	0.
(17) ALAN ADLER DIRECTOR	1 0	X					0.	0.	0.
(18) DAVID ARIAS DIRECTOR	1 0	X					0.	0.	0.
(19) KRISTEN BOYER DIRECTOR	1 0	X					0.	0.	0.
(20) BILL BUSS DIRECTOR	1 0	X					0.	0.	0.
(21) BRAD CALIFF DIRECTOR	1 0	X					0.	0.	0.
(22) RON CLEVELAND DIRECTOR	1 0	X					0.	0.	0.
(23) CHARLES COMFORT DIRECTOR	1 0	X					0.	0.	0.
(24) STEVEN COOMBS DIRECTOR	1 0	X					0.	0.	0.
(25) JEFF COOPER DIRECTOR	1 0	X					0.	0.	0.
<b>1 b Sub-total</b>							0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>							164,167.	0.	36,293.
<b>d Total (add lines 1b and 1c)</b>							164,167.	0.	36,293.
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 <b>1</b>									

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3	X
4 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>	4	X
5 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>	5	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
KESTER PAHOS 925 L STREET, STE 1402 SACRAMENTO, CA 95814	LOBBYING	238,123.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

Department of the Treasury  
Internal Revenue Service

Name of the Organization <b>CALIFORNIA INDEPENDENT PETROLEUM</b>	Employer Identification number <b>95-3048726</b>
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**Part VII** Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(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			
BRAD DEWITT ----- DIRECTOR	1 0	X						0.	0.	0.
BRAD ELLIOT ----- DIRECTOR	1 0	X						0.	0.	0.
STANFORD ESCHNER ----- DIRECTOR	1 0	X						0.	0.	0.
CHRIS GARNER ----- DIRECTOR	1 0	X						0.	0.	0.
JOSEPH GRIGG ----- DIRECTOR	1 0	X						0.	0.	0.
CHAD HATHAWAY ----- DIRECTOR	1 0	X						0.	0.	0.
FRED HOLMES ----- DIRECTOR	1 0	X						0.	0.	0.
CHRISTOPHER HOYT ----- DIRECTOR	1 0	X						0.	0.	0.
DAVE JONES ----- DIRECTOR	1 0	X						0.	0.	0.
DEREK JONES ----- DIRECTOR	1 0	X						0.	0.	0.
JOHNNY JORDAN ----- DIRECTOR	1 0	X						0.	0.	0.
STEVE LILES ----- DIRECTOR	1 0	X						0.	0.	0.
MIKE MCPHETRIDGE ----- DIRECTOR	1 0	X						0.	0.	0.
BOB POOLE ----- DIRECTOR	1 0	X						0.	0.	0.
JERRY REEDY ----- DIRECTOR	1 0	X						0.	0.	0.
WOLF REGENER ----- DIRECTOR	1 0	X						0.	0.	0.
DEAN ROBINSON ----- DIRECTOR	1 0	X						0.	0.	0.
TRACY ROGERS ----- DIRECTOR	1 0	X						0.	0.	0.
CLIFTON SIMONSON ----- DIRECTOR	1 0	X						0.	0.	0.
CHRIS SMITH ----- DIRECTOR	1 0	X						0.	0.	0.
JEFF SMITH ----- DIRECTOR	1 0	X						0.	0.	0.



**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question 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, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b>				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b>				
	<b>g</b> Noncash contributions included in lns 1a-1f: \$ .....					
<b>h Total.</b> Add lines 1a-1f .....						
<b>PROGRAM SERVICE REVENUE</b>	<b>Business Code</b>					
	<b>2 a</b> MEMBERSHIP DUES & ASSESSMENTS .....	561499	1,029,314.	1,029,314.		
	<b>b</b> ANNUAL MEETING .....	900099	606,276.	606,276.		
	<b>c</b> VOLUNTARY ASSESSMENTS .....	900099	106,601.	106,601.		
	<b>d</b> SEMINARS .....	519100	13,450.	13,450.		
	<b>e</b> .....					
	<b>f</b> All other program service revenue .....					
<b>g Total.</b> Add lines 2a-2f .....		1,755,641.				
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....		28.		28.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....	72,786.			
		<b>c</b> Rental income or (loss) .....	77,187.			
	<b>d</b> Net rental income or (loss) .....	-4,401.				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....				
		<b>c</b> Gain or (loss) .....				
	<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>	38,022.			
		<b>b</b> Less: direct expenses .....	16,372.			
<b>c</b> Net income or (loss) from fundraising events .....			21,650.		21,650.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....					
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....					
	<b>c</b> Net income or (loss) from sales of inventory .....					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> OTHER MISC REVENUE .....	900099	5,544.	5,544.			
<b>b</b> ADVERTISING .....	541800	750.		750.		
<b>c</b> .....						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		6,294.				
<b>12 Total revenue.</b> See instructions .....		1,779,212.	1,761,185.	-3,651.	21,678.	

**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 to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	200,460.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	252,097.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	9,148.			
9 Other employee benefits	46,584.			
10 Payroll taxes	29,325.			
11 Fees for services (non-employees):				
a Management				
b Legal	14,359.			
c Accounting	31,453.			
d Lobbying	359,651.			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)				
12 Advertising and promotion				
13 Office expenses	25,332.			
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	59,696.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	327,054.			
20 Interest	17,235.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	19,875.			
23 Insurance	4,502.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>SPECIAL SERVICES</u>	209,410.			
b <u>MEMBERSHIP COMMUNICATION</u>	51,781.			
c <u>ADMIN SERVICES</u>	36,659.			
d <u>BOARD OF DIRECTORS EXPENSE</u>	17,805.			
e All other expenses	41,231.			
25 Total functional expenses. Add lines 1 through 24e	1,753,657.			
26 Joint costs. 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 to any question in this Part X.

		(A) Beginning of year		(B) End of year
ASSETS	<b>1</b> Cash – non-interest-bearing	84,376.	<b>1</b>	327,364.
	<b>2</b> Savings and temporary cash investments	151,766.	<b>2</b>	643.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	114,264.	<b>4</b>	75,207.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	7,000.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,889,269.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 57,221.	1,876,520.	<b>10c</b> 1,832,048.
	<b>11</b> Investments – publicly traded securities		<b>11</b>	
	<b>12</b> Investments – other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		2,226,926.	<b>16</b>	2,242,262.
LIABILITIES	<b>17</b> Accounts payable and accrued expenses	117,712.	<b>17</b>	105,614.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	214,756.	<b>19</b>	256,448.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	1,130,298.	<b>23</b>	1,090,485.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25		1,462,766.	<b>26</b>
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	764,160.	<b>27</b>	789,715.
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances	764,160.	<b>33</b>	789,715.	
<b>34</b> Total liabilities and net assets/fund balances		2,226,926.	<b>34</b>	2,242,262.

BAA

Form 990 (2012)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,779,212.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,753,657.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	25,555.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	764,160.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<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 in 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 33, column (B))	<b>10</b>	789,715.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" 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>2 a</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>2 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 checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2 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 in Schedule O.	X	
<b>3 a</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>3 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 in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2012)

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2012**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **See separate instructions.**

**Open to Public Inspection**

**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>CALIFORNIA INDEPENDENT PETROLEUM</b>	Employer identification number <b>95-3048726</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c) , except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule **C** (Form 990 or 990-EZ) 2012

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and 'limited control' provisions apply.

<b>Limits on Lobbying Expenditures</b> <b>(The term 'expenditures' means amounts paid or incurred.)</b>		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying).....															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying).....															
<b>c</b> Total lobbying expenditures (add lines 1a and 1b).....															
<b>d</b> Other exempt purpose expenditures.....															
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d).....															
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.....															
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f).....															
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-.....															
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-.....															
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?.....		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)**

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
<b>2 a</b> Lobbying non-taxable amount.....					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)).....					
<b>c</b> Total lobbying expenditures.....					
<b>d</b> Grassroots nontaxable amount.....					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)).....					
<b>f</b> Grassroots lobbying expenditures.....					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<i>For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i.			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If 'Yes,' enter the amount of any tax incurred under section 4912.			
<b>c</b> If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?		X
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'**

<b>1</b> Dues, assessments and similar amounts from members.	<b>1</b>	1,135,915.
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year.	<b>2a</b>	359,651.
<b>b</b> Carryover from last year.	<b>2b</b>	
<b>c</b> Total.	<b>2c</b>	359,651.
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	<b>3</b>	514,657.
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	0.
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions).	<b>5</b>	0.

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

Employer identification number

CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION

95-3048726

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate contributions, aggregate grants, and aggregate value.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
Preservation of land for public use (e.g., recreation or education)
Protection of natural habitat
Preservation of open space
Preservation of an historically important land area
Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows 2a, 2b, 2c, 2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

**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 are a 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' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.  Yes  No

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a 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 Temporarily restricted endowment  \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a 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' to 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.** 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
1 a Land		154,665.		154,665.
b Buildings		1,714,896.	53,590.	1,661,306.
c Leasehold improvements				
d Equipment				
e Other		19,708.	3,631.	16,077.

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  1,832,048.

BAA

**Part VII Investments – Other Securities.** See Form 990, Part X, line 12. N/A

(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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.** See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.)	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	

2. FIN 48 (ASC 740) Footnote. 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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII

<b>Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		N/A
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
	a Net unrealized gains on investments	2 a
	b Donated services and use of facilities	2 b
	c Recoveries of prior year grants	2 c
	d Other (Describe in Part XIII.)	2 d
	e Add lines 2a through 2d	2 e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a
	b Other (Describe in Part XIII.)	4 b
	c Add lines 4a and 4b	4 c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

<b>Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		N/A
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
	a Donated services and use of facilities	2 a
	b Prior year adjustments	2 b
	c Other losses	2 c
	d Other (Describe in Part XIII.)	2 d
	e Add lines 2a through 2d	2 e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a
	b Other (Describe in Part XIII.)	4 b
	c Add lines 4a and 4b	4 c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X - FIN 48 FOOTNOTE**

MANAGEMENT OF CIPA AND CNGPA HAS EVALUATED THEIR TAX POSITIONS AND RELATED INCOME TAX CONTINGENCIES. MANAGEMENT DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS EXIST.



**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
	FALL GOLF TOUR (event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
1	Gross receipts	38,022.		38,022.	
2	Less: Charitable contributions				
3	Gross income (line 1 minus line 2)	38,022.		38,022.	
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	14,481.		14,481.
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	1,891.		1,891.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			16,372.
11	Net income summary. Combine line 3, column (d), and line 10			21,650.	

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
	(add column (a) through column (c))			
1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Combine lines 1, column (d) and line 7			

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If 'No,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If 'Yes,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM

Employer identification number

95-3048726

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. **PART III**

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use            |
| <input type="checkbox"/> Travel for companions                     | <input checked="" type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees              |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. ....

	Yes	No
<b>1 b</b>	X	

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? .....

<b>2</b>	X	
----------	---	--

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

<b>4 a</b>		X
<b>4 b</b>		X
<b>4 c</b>		X

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If 'Yes' to line 5a or 5b, describe in Part III.

<b>5 a</b>		
<b>5 b</b>		

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If 'Yes' to line 6a or 6b, describe in Part III.

<b>6 a</b>		
<b>6 b</b>		

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III. ....

<b>7</b>		
----------	--	--

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. ....

<b>8</b>		
----------	--	--

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

<b>9</b>		
----------	--	--

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2012

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
ROCK ZIERMAN	(i)	124,167.	40,000.	0.	5,958.	30,335.	200,460.	0.
1 CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

**PART 1, LINE 1A - RELEVANT INFORMATION REGARDING COMPENSATION BENEFITS**

THE CEO RECEIVED PAYMENTS OF \$1,200 FOR EXPENSES RELATED TO MAINTAINING A HOME OFFICE.

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2012**

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.

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM  
ASSOCIATION

Employer identification number

95-3048726

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

PRODUCING MEMBERS SELECT MEMBERS OF THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS  
MAKES ALL CRITICAL DECISIONS.

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS**

BY-LAW CHANGES AND BOARD OF DIRECTORS MEMBERSHIP ARE SUBJECT TO FULL MEMBERSHIP  
VOTE.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

CIPA'S FINANCE COMMITTEE REVIEWS THE FORM 990. IT IS ALSO AVAILABLE TO ANY MEMBER  
THAT REQUESTS IT.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO, TOP MANAGEMENT**

THE EXECUTIVE COMMITTEE MEETS ONCE A YEAR FOR PERSONNEL EVALUATIONS AND DETERMINES  
COMPENSATION.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

CIPA'S DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE  
PUBLIC, IF REQUESTED, AFTER THE REQUEST IS REVIEWED AND APPROVED BY CIPA'S  
MANAGEMENT.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization

CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION

Employer identification number

95-3048726

**Part I Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) CALIFORNIA NATURAL GAS PRODUCERS A 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814 68-0480256	PROMOTE THE NATURL GAS INDUSTRY IN CALIF	CA	501 (C) (6)		N/A		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

**Part V Transactions With Related Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35b, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity.....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s).....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s).....		X
<b>d</b> Loans or loan guarantees to or for related organization(s).....		X
<b>e</b> Loans or loan guarantees by related organization(s).....		X
<b>f</b> Dividends from related organization(s).....		X
<b>g</b> Sale of assets to related organization(s).....		X
<b>h</b> Purchase of assets from related organization(s).....		X
<b>i</b> Exchange of assets with related organization(s).....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s).....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s).....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s).....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s).....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).....	X	
<b>o</b> Sharing of paid employees with related organization(s).....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses.....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses.....		X
<b>r</b> Other transfer of cash or property to related organization(s).....		X
<b>s</b> Other transfer of cash or property from related organization(s).....		X

**2** If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CALIFORNIA NATURAL GAS PRODUCERS ASSOCIA	P	1,536	CASH PAID
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													



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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

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

**Enter filer's identifying number, see instructions**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	Employer identification number (EIN) or <b>95-3048726</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>1001 K STREET, 6TH FLOOR</b>	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95814</b>	

Enter the Return code for the return that this application is for (file a separate application for each return).  **01**

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	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 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 ▶ ACCOUNTANT -----

Telephone No. ▶ 916-447-1177 ----- FAX No. ▶ -----

- 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 EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 3/15, 20 14, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ▶  calendar year 20 \_\_\_\_ or
- ▶  tax year beginning 8/01, 20 12, and ending 7/31, 20 13.

**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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 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>	\$	0.
<b>c 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>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box.  **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	Employer identification number (EIN) or <b>95-3048726</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>FRITZSCHE ASSOCIATES, INC. 1511 CORPORATE WAY STE 220</b>	Social security number (SSN)
File by the extended due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95831-3890</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)  **01**

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

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in care of  ACCOUNTANT  
Telephone No.  916-447-1177 FAX No.
- 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 EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 6/15, 20 14.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning 8/01, 20 12, and ending 7/31, 20 13.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- 7 State in detail why you need the extension... TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

<b>8 a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. ....	<b>8 a</b>	\$
<b>b</b> If this application is for Form 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 and any amount paid previously with Form 8868. ....	<b>8 b</b>	\$
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. ....	<b>8 c</b>	\$

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  **CEO** Date

**Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))**

For calendar year **2012** or other tax year beginning 8/01, 2012,  
and ending 7/31, 2013

**2012**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	<b>Print or Type</b>	<input type="checkbox"/> Check box if name changed and see instructions. <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b> 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	<b>D</b> Employer identification number (Employees' trust, see instructions.)  95-3048726  <b>E</b> Unrelated business activity codes (see instructions.)  900099
<b>C</b> Book value of all assets at end of year  2,242,262.	<b>F</b> Group exemption number (See instructions.) ▶ <b>G</b> Check organization type . . . . ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Describe the organization's primary unrelated business activity.  
▶ **DEBT-FINANCED RENTAL PROPERTY**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes  No  
If 'Yes,' enter the name and identifying number of the parent corporation . . . ▶

**J** The books are in care of ▶ **ACCOUNTANT** Telephone number ▶ **916-447-1177**

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>	<b>(A) Income</b>	<b>(B) Expenses</b>	<b>(C) Net</b>
<b>1 a</b>	Gross receipts or sales . . . . .			
<b>b</b>	Less returns and allowances . . . . .			
<b>c</b>	Balance ▶	<b>1 c</b>		
<b>2</b>	Cost of goods sold (Schedule A, line 7) . . . . .	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		
<b>4 a</b>	Capital gain net income (attach Schedule D) . . . . .	<b>4 a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .	<b>4 b</b>		
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4 c</b>		
<b>5</b>	Income (loss) from partnerships and S corporations (attach statement) . . . . .	<b>5</b>		
<b>6</b>	Rent income (Schedule C) . . . . .	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Schedule E) . . . . .	<b>7</b>	43,998.	-2,660.
<b>8</b>	Interest, annuities, royalties, and rents from controlled organizations (Schedule F) . . . . .	<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Sch G) . . . . .	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I) . . . . .	<b>10</b>		
<b>11</b>	Advertising income (Schedule J) . . . . .	<b>11</b>	750.	-719.
<b>12</b>	Other income (See instructions; attach statement) . . . . .	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	44,748.	-3,379.

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b> (see instructions for limitations on deductions.) (except for contributions, deductions must be directly connected with the unrelated business income)		
<b>14</b>	Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>	
<b>15</b>	Salaries and wages . . . . .	<b>15</b>	
<b>16</b>	Repairs and maintenance . . . . .	<b>16</b>	
<b>17</b>	Bad debts . . . . .	<b>17</b>	
<b>18</b>	Interest (attach statement) . . . . .	<b>18</b>	
<b>19</b>	Taxes and licenses . . . . .	<b>19</b>	
<b>20</b>	Charitable contributions (See instructions for limitation rules) . . . . .	<b>20</b>	
<b>21</b>	Depreciation (attach Form 4562) . . . . .	<b>21</b>	25,973.
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22 a</b>	25,973.
<b>23</b>	Depletion . . . . .	<b>23</b>	
<b>24</b>	Contributions to deferred compensation plans . . . . .	<b>24</b>	
<b>25</b>	Employee benefit programs . . . . .	<b>25</b>	
<b>26</b>	Excess exempt expenses (Schedule I) . . . . .	<b>26</b>	
<b>27</b>	Excess readership costs (Schedule J) . . . . .	<b>27</b>	
<b>28</b>	Other deductions (attach statement) . . . . . <b>SEE STATEMENT 1</b>	<b>28</b>	500.
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28 . . . . .	<b>29</b>	500.
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 . . . . .	<b>30</b>	-3,879.
<b>31</b>	Net operating loss deduction (limited to the amount on line 30) . . . . . <b>SEE STATEMENT 2</b>	<b>31</b>	
<b>32</b>	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 . . . . .	<b>32</b>	-3,879.
<b>33</b>	Specific deduction (generally \$1,000, but see line 33 instructions for exceptions.) . . . . .	<b>33</b>	
<b>34</b>	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 . . . . .	<b>34</b>	-3,879.

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> (see instructions for tax computation) Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and: <b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ <b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) ..... \$ _____ (2) Additional 3% tax (not more than \$100,000) ..... \$ _____ <b>c</b> Income tax on the amount on line 34 ..... <b>35 c</b> 0.	
<b>36 Trusts taxable at trust rates.</b> (see instructions for tax computation) Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ..... <b>36</b>	
<b>37 Proxy tax.</b> (see instructions) ..... <b>37</b>	
<b>38 Alternative minimum tax</b> ..... <b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies. .... <b>39</b> 0.	

**Part IV Tax and Payments**

<b>40 a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ... <b>40 a</b>	
<b>b</b> Other credits (see instructions) ..... <b>40 b</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions) ..... <b>40 c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) ..... <b>40 d</b>	
<b>e Total credits.</b> Add lines 40a through 40d. .... <b>40 e</b> 0.	
<b>41</b> Subtract line 40e from line 39 ..... <b>41</b> 0.	
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) ..... <b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42 ..... <b>43</b> 0.	
<b>44 a</b> Payments: A 2011 overpayment credited to 2012 ..... <b>44 a</b>	
<b>b</b> 2012 estimated tax payments ..... <b>44 b</b>	
<b>c</b> Tax deposited with Form 8868 ..... <b>44 c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) ..... <b>44 d</b>	
<b>e</b> Backup withholding (see instructions) ..... <b>44 e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) ..... <b>44 f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total ... <b>44 g</b>	
<b>45 Total payments.</b> Add lines 44a through 44g. .... <b>45</b> 0.	
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached ..... <input type="checkbox"/> <b>46</b>	
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed ..... <b>47</b>	
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ..... <b>48</b>	
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2013 estimated tax</b> ▶ <b>Refunded</b> ▶ <b>49</b>	

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If 'Yes', the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If 'Yes', enter the name of the foreign country here ▶ _____	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes', see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0.		

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation ▶

<b>1</b> Inventory at beginning of year ..... <b>1</b>		<b>6</b> Inventory at end of year ..... <b>6</b>	
<b>2</b> Purchases ..... <b>2</b>		<b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 ..... <b>7</b>	
<b>3</b> Cost of labor ..... <b>3</b>			
<b>4 a</b> Additional section 263A costs (attach statement) ..... <b>4 a</b>			
<b>b</b> Other costs (att. stmt.) ..... <b>4 b</b>			
<b>5 Total.</b> Add lines 1 through 4b ..... <b>5</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ..... <b>8</b>	Yes No
			X

**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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ CEO \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name: JAMES H. FRITZSCHE, CPA  
Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Check  if self-employed PTIN: P00423351  
Firm's name: FRITZSCHE ASSOCIATES, INC. Firm's EIN: 32-0343346  
Firm's address: 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890 Phone no.: 916-422-2111

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total		Total
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ▶		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) . . . . . ▶

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property SEE ST 3	
			(a) Straight line depreciation (attach stmt)	(b) Other deductions (attach statement)
(1) 1001 K STREET, 6TH FLOOR		72,786.	25,973.	51,214.
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	5 Average adjusted basis of or allocable to debt-financed property (attach statement)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 1,110,684.	1,837,407.	60.4484 %	43,998.	46,658.
(2)		%		
(3)		%		
(4)		%		
Totals . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A). 43,998.	Enter here and on page 1, Part I, line 7, column (B). 46,658.
Total dividends-received deductions included in column 8 . . . . . ▶				

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
Totals . . . . . ▶			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach statement)	4 Set-asides (attach statement)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

**Schedule J – Advertising Income** (See instructions.)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute col 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col 6 minus col 5, but not more than col 4).
(1) MONDAY MORNING REPORT	750.	1,469.				
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....	750.	1,469.	-719.			

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col 6 minus col 5, but not more than col 4).
(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b>	750.	1,469.				
<b>Totals</b> , Part II (lines 1-5) .....	Enter here and on page 1, Part I, line 11, column (A). 750.	Enter here and on page 1, Part I, line 11, column (B). 1,469.				Enter here and on page 1, Part II, line 27.

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		0%	
		0%	
		0%	
		0%	

**Total.** Enter here and on page 1, Part II, line 14 .....

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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

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

**Enter filer's identifying number, see instructions**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	Employer identification number (EIN) or <b>95-3048726</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>1001 K STREET, 6TH FLOOR</b>	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95814</b>	

Enter the Return code for the return that this application is for (file a separate application for each return).  07

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	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 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 ▶ ACCOUNTANT -----

Telephone No. ▶ 916-447-1177 ----- FAX No. ▶ -----

- 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 EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 6/15, 20 14, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ▶  calendar year 20 \_\_\_\_ or
- ▶  tax year beginning 8/01, 20 12, and ending 7/31, 20 13.

**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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 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>	\$	0.
<b>c 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>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**STATEMENT 1**  
**FORM 990-T, PART II, LINE 28**  
**OTHER DEDUCTIONS**

TAX PREP FEES.....	\$	500.
TOTAL	\$	<u>500.</u>

**STATEMENT 2**  
**FORM 990-T, PART II, LINE 31**  
**NET OPERATING LOSS DEDUCTION**

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS PREVIOUSLY USED	LOSS AVAILABLE
7/31/12	\$	20,888. \$	0. \$
NET OPERATING LOSS AVAILABLE .....			\$ 20,888.
TAXABLE INCOME.....			\$ -3,879.
NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME).....			<u>\$ 0.</u>

**STATEMENT 3**  
**FORM 990-T, SCHEDULE E, LINE 3B**  
**OTHER DEDUCTIONS ALLOCABLE TO DEBT-FINANCED PROPERTY**

1001 K STREET, 6TH FLOOR		
ASSOCIATION DUES.....	\$	13,795.
INTEREST.....		22,510.
REPAIRS.....		3,676.
TAXES.....		11,233.
TOTAL	\$	<u>51,214.</u>

**ELECTION TO WAIVE NET OPERATING LOSS CARRYBACK**

PURSUANT TO IRC SECTION 172(B)(3), THE ORGANIZATION HEREBY ELECTS TO RELINQUISH THE ENTIRE CARRYBACK PERIOD WITH RESPECT TO THE NET OPERATING LOSS INCURRED FOR THE TAX YEAR ENDED 7/31/13.

California Exempt Organization Annual Information Return

Calendar Year 2012 or fiscal year beginning month 08 day 01 year 2012, and ending month 07 day 31 year 2013

Corporation/Organization Name **CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION** California corporation number **0777682**  
 Address (suite, room, or PMB no.) **1001 K STREET, 6TH FLOOR** FEIN **95-3048726**  
 City **SACRAMENTO** State **CA** ZIP Code **95814**

**A** First Return  Yes  No  
**B** Amended Return  Yes  No  
**C** IRC Section 4947(a)(1) trust  Yes  No  
**D** Final Return  Dissolved  Surrendered (Withdrawn)  Merged/Reorganized Enter date: \_\_\_\_\_  
**E** Check accounting method:  
 1  Cash 2  Accrual 3  Other  
**F** Federal return filed?  
 1  990T 2  990 (PF) 3  Sch H (990)  
**G** Is this a group filing for the subordinates/affiliates?  Yes  No  
 If 'Yes,' attach a roster. See instructions  
**H** Is this organization in a group exemption?  Yes  No  
 If 'Yes,' What's the parent's name? \_\_\_\_\_  
**I** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board?  Yes  No  
 If 'Yes,' explain, and attach copies of revised documents.

**J** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)?  Yes  No  
 If 'Yes,' complete and attach form FTB 3509. **N/A**  
**K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
 If 'Yes,' enter gross receipts from nonmember sources \$ \_\_\_\_\_  
**L** If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required.   
**M** Is the organization a Limited Liability Company?  Yes  No  
**N** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No  
**O** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

CACA1112L 10/11/12

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	●	1	843,457.	
	2	Gross dues and assessments from members and affiliates.	●	2	1,029,314.	
	3	Gross contributions, gifts, grants, and similar amounts received.	●	3		
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Instruction B...	●	4	1,872,771.	
	5	Cost of goods sold.	●	5		
	6	Cost or other basis, and sales expenses of assets sold.	●	6		
	7	Total costs. Add line 5 and line 6.		7		
	8	Total gross income. Subtract line 7 from line 4.	●	8	1,872,771.	
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	●	9	1,847,216.	
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	●	10	25,555.	
<b>Filing Fee</b>	11	Filing fee \$10 or \$25. See General Instruction F.		11	10.	
	12	Total payments.		12		
	13	Penalties and Interest. See General Instruction J.		13		
	14	Use tax. See General Instruction K.	●	14		
	15	<b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result.		15	10.	
<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.					
	Signature of officer	Title	Date	● Telephone		
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	● PTIN		
	Firm's name (or yours, if self-employed) and address	FRITZSCHE ASSOCIATES, INC. 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890			● FEIN	
				● Telephone		
				● Telephone		
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	28.
	3	Dividends	●	3	
	4	Gross rents	●	4	72,786.
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule. <b>SEE STATEMENT 1</b>	●	7	770,643.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	843,457.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. <b>SEE STATEMENT 2</b>	●	11	200,460.
	12	Other salaries and wages	●	12	252,097.
	13	Interest	●	13	17,235.
	14	Taxes	●	14	29,325.
	15	Rents	●	15	
	16	Depreciation and depletion (See instructions)	●	16	45,848.
	17	Other Expenses and Disbursements. Attach schedule. <b>SEE STATEMENT 3</b>	●	17	1,302,251.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	1,847,216.

<b>Schedule L Balance Sheets</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Cash		236,142.	●	328,007.
2	Net accounts receivable		114,264.	●	75,207.
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments Attach schedule.			●	
10 a	Depreciable assets	1,733,228.		1,734,604.	
b	Less accumulated depreciation	11,373.	1,721,855.	57,221.	1,677,383.
11	Land		154,665.	●	154,665.
12	Other assets. Attach schedule. <b>STM 4</b>			●	7,000.
13	<b>Total assets</b>		2,226,926.		2,242,262.
<b>Liabilities and net worth</b>					
14	Accounts payable		101,587.	●	105,614.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable		1,130,926.	●	1,090,485.
18	Other liabilities. Attach schedule. <b>STM 5</b>		228,298.		256,448.
19	Capital stock or principle fund			●	
20	Paid-in or capital surplus. Attach reconciliation.			●	
21	Retained earnings or income fund		766,115.	●	789,715.
22	<b>Total liabilities and net worth</b>		2,226,926.		2,242,262.

**Schedule M-1 Reconciliation of income per books with income per return**  
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1	Net income per books	●	25,555.	7	Income recorded on books this year not included in this return. Attach sch.	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year.		
3	Excess of capital losses over capital gains	●			Attach schedule.	●	
4	Income not recorded on books this year. Attach schedule.	●		9	Total. Add line 7 and line 8		
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●		10	Net income per return.		
6	<b>Total.</b> Add line 1 through line 5.		25,555.		Subtract line 9 from line 6.		25,555.



**IF PAID ELECTRONICALLY: DO NOT FILE THIS FORM**

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the corporation number or FEIN and '2012 FTB 3539' on the check or money order. Detach form below. Enclose, but **do not** staple, payment with form and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**WHEN TO FILE:** **Calendar year corporations – File and Pay by March 15, 2013**  
**Fiscal year filers – See instructions**  
**Employees' trust and IRA – File and Pay by April 15, 2013**  
**Calendar year exempt organizations – File and Pay by May 15, 2013**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**ONLINE SERVICES:** Corporations can make payments online with Web Pay for Businesses. After a one-time online registration, corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov** for more information.

----- DETACH HERE ----- IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS FORM ----- DETACH HERE -----  
**CAUTION:** You may be required to pay electronically, see instructions.

TAXABLE YEAR **2012** **Payment for Automatic Extension for Corps and Exempt Orgs** CALIFORNIA FORM **3539 (CORP)**

0777682 CALI 95-3048726 12 FORM 3  
TYB 08-01-12 TYE 07-31-13  
CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION  
ACCOUNTANT  
1001 K STREET 6TH FLOOR  
SACRAMENTO CA 95814

916-447-1177

TOTAL PAYMENT AMT 10.

**STATEMENT 1**  
**FORM 199, PART II, LINE 7**  
**OTHER INCOME**

ADVERTISING.....	\$	750.
INCOME FROM SPECIAL EVENTS.....		38,022.
OTHER MISC REVENUE.....		5,544.
PROGRAM SERVICE REVENUE.....		726,327.
TOTAL	\$	<u>770,643.</u>

**STATEMENT 2**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
STEVEN RUSCH 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	CHAIRMAN 5.00	\$ 0.	\$ 0.	\$ 0.
HORMOZ AMERI 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	PAST CHAIRMAN 3.00	0.	0.	0.
KENNETH HUNTERS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	TREASURER 3.00	0.	0.	0.
STEPHEN LAYTON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	SECRETARY 3.00	0.	0.	0.
CHRIS HALL 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	LOS ANGELES VP 3.00	0.	0.	0.
ROD ESON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	NC VP 3.00	0.	0.	0.
TIM CRAWFORD 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	SAN JOSE VP 3.00	0.	0.	0.
LARRY HUSKINS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	CO VP 3.00	0.	0.	0.
DONALD MACPHERSON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.

**STATEMENT 2 (CONTINUED)**

FORM 199, PART II, LINE 11

**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES****CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CRAIG BARTO 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	\$ 0.	\$ 0.	\$ 0.
GREGORY BROWN 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.
JEFF DITTMAN 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.
FRANK KOMIN 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.
DAVID KILPATRICK 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.
MAC MCFARLAND 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.
JIM STANDLEY 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	AT LARGE 3.00	0.	0.	0.
ROCK ZIERMAN 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	CEO 40.00	200,460.	0.	0.
ALAN ADLER 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
DAVID ARIAS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
KRISTEN BOYER 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
BILL BUSS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.

**STATEMENT 2 (CONTINUED)**

FORM 199, PART II, LINE 11

**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES****CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BRAD CALIFF 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.
RON CLEVELAND 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
CHARLES COMFORT 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
STEVEN COOMBS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
JEFF COOPER 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
BRAD DEWITT 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
BRAD ELLIOT 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
STANFORD ESCHNER 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
CHRIS GARNER 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
JOSEPH GRIGG 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
CHAD HATHAWAY 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
FRED HOLMES 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.

**STATEMENT 2 (CONTINUED)**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CHRISTOPHER HOYT 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.
DAVE JONES 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
DEREK JONES 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
JOHNNY JORDAN 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
STEVE LILES 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
MIKE MCPHETRIDGE 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
BOB POOLE 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
JERRY REEDY 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
WOLF REGENER 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
DEAN ROBINSON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
TRACY ROGERS 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
CLIFTON SIMONSON 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.

**STATEMENT 2 (CONTINUED)**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CHRIS SMITH 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.
JEFF SMITH 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
NANCY STRABALA 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
KERRY ZEMP 1001 K STREET, 6TH FLOOR SACRAMENTO, CA 95814	DIRECTOR 1.00	0.	0.	0.
<b>TOTAL</b>		<u>\$ 200,460.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 3**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

ACCOUNTING FEES.....	\$ 31,453.
ADMIN SERVICES.....	36,659.
BOARD OF DIRECTORS EXPENSE.....	17,805.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	327,054.
EQUIPMENT LEASE AND SERVICE.....	11,032.
INSURANCE.....	4,502.
LEGAL FEES.....	14,359.
LOBBYING FEES.....	359,651.
MEMBERSHIP COMMUNICATION.....	51,781.
NON-DUES RELATED CAMPAIGN EXPS.....	11,554.
OFFICE EXPENSES.....	25,332.
OTHER EMPLOYEE BENEFIT.....	46,584.
PENSION PLAN CONTRIBUTIONS.....	9,148.
PROPERTY TAX.....	8,475.
RENTAL EXPENSES.....	51,214.
SPECIAL EVENT EXPENSES.....	16,372.
SPECIAL SERVICES.....	209,410.
TELEPHONE.....	10,170.
TRAVEL.....	59,696.
<b>TOTAL</b>	<u>\$ 1,302,251.</u>

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 12**  
**OTHER ASSETS**

PREPAID EXPENSES AND DEFERRED CHARGES.....7,000.  
TOTAL \$ 7,000.

**STATEMENT 5**  
**FORM 199, SCHEDULE L, LINE 18**  
**OTHER LIABILITIES**

DEFERRED REVENUE.....256,448.  
TOTAL \$ 256,448.

California Exempt Organization Business Income Tax Return

Calendar Year 2012 or fiscal year beginning month 08 day 01 year 2012, and ending month 07 day 31 year 2013

Corporation/Organization Name CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION California corporation number 0777682

Address (suite, room, or PMB no.) 1001 K STREET, 6TH FLOOR City SACRAMENTO State CA ZIP Code 95814 FEIN 95-3048726

City SACRAMENTO State CA ZIP Code 95814

- A First Return Filed? B Is this an education IRA... C Is the organization under audit... D Final Return? E Amended Return F Accounting Method Used G Nature of trade or business DEBT-FINANCED RENTAL

Table with 3 columns: Description, Line Number, Amount. Includes Taxable Corporation lines 1-3.

Table with 3 columns: Description, Line Number, Amount. Includes Taxable Trust and Tax Computation lines 4-11d.

Table with 3 columns: Description, Line Number, Amount. Includes Total Tax lines 12-14.

Table with 3 columns: Description, Line Number, Amount. Includes Payments lines 15-19.

Table with 3 columns: Description, Line Number, Amount. Includes Refund (Direct Deposit or Refund) or Amount Due lines 20-27.

**Unrelated Business Taxable Income**

**Part I Unrelated Trade or Business Income**

1 a	Gross receipts or gross sales	b	Less returns and allowances	c	Balance.	●	1 c		
2	Cost of goods sold and/or operations (Schedule A, line 7)						●	2	
3	Gross profit. Subtract line 2 from line 1c						●	3	
4 a	Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541)						●	4 a	
b	Net gain (loss) from Part II, Schedule D-1						●	4 b	
c	Capital loss deduction for trusts						●	4 c	
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule						●	5	
6	Rental income (Schedule C)						●	6	
7	Unrelated debt-financed income (Schedule D)						●	7	-2,660.
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)						●	8	
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)						●	9	
10	Exploited exempt activity income (Schedule G)						●	10	
11	Advertising income (Schedule H, Part III, Column A)						●	11	
12	Other income. Attach schedule						●	12	
13	Total unrelated trade or business income. Add line 3 through line 12						●	13	-2,660.

**Part II Deductions Not Taken Elsewhere** (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I						●	14	
15	Salaries and wages						●	15	
16	Repairs						●	16	
17	Bad debts						●	17	
18	Interest. Attach schedule						●	18	
19	Taxes. Attach schedule						●	19	
20	Contributions. See instructions and attach schedule						●	20	
21 a	Depreciation (Corporations and Associations – Schedule J) (Trusts – form FTB 3885F)			●	21 a				
b	Less: depreciation claimed on Schedule A. See instructions			●	21 b		21		
22	Depletion. Attach schedule						●	22	
23 a	Contributions to deferred compensation plans						●	23 a	
b	Employee benefit programs. See instructions						●	23 b	
24	Other deductions. Attach schedule. SEE STATEMENT 1						●	24	500.
25	Total deductions. Add line 14 through line 24						●	25	500.
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13						●	26	-3,160.
27	Excess advertising costs (Schedule H, Part III, Column B)						●	27	719.
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26						●	28	-3,879.
29	Specific deduction. See instructions						●	29	
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28						●	30	-3,879.

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 taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Title	Date	● Telephone
		CEO		916-447-1177
<b>Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed	● PTIN
			<input type="checkbox"/>	P00423351
	Firm's name (or yours, if self-employed) and address			● FEIN
	FRITZSCHE ASSOCIATES, INC. 1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890			● Telephone
			916-422-2111	
May the FTB discuss this return with the preparer shown above? See instructions				● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Method of inventory valuation (specify) \_\_\_\_\_

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4a	Additional IRC Section 263A costs. Attach schedule	4a	
4b	Other costs. Attach schedule	4b	
5	Total. Add line 1 through line 4b	5	
6	Inventory at end of year	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization?  Yes  No

**Schedule B Tax Credits.** Do not claim the New Jobs Credit on Schedule B.

1	Enter credit name _____ code no. _____	1	
2	Enter credit name _____ code no. _____	2	
3	Enter credit name _____ code no. _____	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, except New Jobs Credit, on line 4. Enter here and on Side 1, line 11c	4	

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	
2	Interest on tax attributable to installment: <b>a</b> Sales of certain timeshares or residential lots	2a	
	<b>b</b> Method for non-dealer installment obligations	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	
4	Credit recapture. Credit name _____	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions	5	

**Schedule R Apportionment Formula Worksheet.** Use only for unrelated trade or business amounts.

Is this organization electing the Alternate Method – Single-Sales Factor Formula?  
 If 'Yes,' complete Part B. If 'No,' complete Part A.  Yes  No

<b>Part A. Standard Method – Three Factor Formula.</b>			
Complete if the corporation uses the three-factor formula. (The three-factor formula includes the double-weighted sales factor.)			
	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1	<b>Property factor:</b> See instructions		
2	<b>Payroll factor:</b> Wages and other compensation of employees		
3	<b>Sales factor:</b> Gross sales and/or receipts less returns and allowances		
4	Multiply the factor on line 3, column (c) by 2		
5	<b>Total percentage:</b> Add the percentages in column (c), line 1, line 2, and line 4		
6	<b>Average apportionment percentage:</b> Divide the factor on line 5 by 4 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.		

<b>Part B. Alternate Method – Single-Sales Factor Formula.</b>			
Complete if the corporation elects the single-sales factor formula. This is an irrevocable annual election			
	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1	<b>Total Sales.</b>		
2	<b>Apportionment percentage.</b> Divide total sales column (b) by total sales column (a) and enter the result here and on Form 109, Side 1, line 2		

**Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property	2	Rent received or accrued	3	Percentage of rent attributable to personal property
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10%, but not more than 50%		
(a)	Deductions directly connected (attach schedule)	(b)	Income includible, column 2 less column 4(a)	(a)	Gross income reportable, column 2 x column 3
				(b)	Deductions directly connected with personal property (att sch)
				(c)	Net income includible, column 5(a) less column 5(b)
Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6					



**Schedule H Advertising Income and Excess Advertising Costs**

**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
MONDAY MO	750.	1,469.				
Totals.....	750.	1,469.	-719.			

**Part II Income from Periodicals Reported on a Separate Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.

**Part III Column A – Net Advertising Income**

(a) Enter 'consolidated periodical' and/or names of non-consolidated periodicals

Enter total here and on Side 2, Part I, line 11.....

**Part III Column B – Excess Advertising Costs**

(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, columns 4 and 7

	719
Enter total here and on Side 2, Part II, line 27.....	719.

**Schedule I Compensation of Officers, Directors, and Trustees**

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14.....					

**Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)**

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below).....						
2 Other depreciation:						
Buildings.....						
Furniture and fixtures.....						
Transportation equipment...						
Machinery and other equipment.....						
Other (specify).....						
3 Other depreciation.....						
4 Total.....						
5 Amount of depreciation claimed elsewhere on return.....						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a.....						

**2012**

**Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations**

**3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name <b>CALIFORNIA INDEPENDENT PETROLEUM ASSOCIATION</b>	California corporation number <b>0777682</b>
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Exempt Organization <input type="checkbox"/> Limited Liability Company (electing to be taxed as a corporation)	FEIN <b>95-3048726</b>

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.**

**Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2. Enter as a positive number.....	<b>1</b>	<u>3,879.</u>
2 2012 disaster loss included in line 1. Enter as a positive number.....	<b>2</b>	
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions.....	<b>3</b>	<u>3,879.</u>
4a Enter the amount of the loss incurred by a new business included in line 3.....	<b>4a</b>	
b Enter the amount of the loss incurred by an eligible small business included in line 3.....	<b>4b</b>	<u>3,879.</u>
c Add line 4a and line 4b.....	<b>4c</b>	<u>3,879.</u>
5 General NOL. Subtract line 4c from line 3.....	<b>5</b>	
6 2012 NOL carryover. Add line 2, line 4c, and line 5. See instructions.....	<b>6</b>	<u>3,879.</u>

**Part II NOL carryover and disaster loss carryover limitations. See instructions.**

	<b>(g)</b> Available balance	
1 Net income (loss) – Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2.....		

**Prior Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial Loss	(e) Carryover from 2011	(f) Amount used in 2012		(h) Carryover to 2013 col (e) – col (f)
2 2011		ESB	20,888.	20,888.	0.	0.	20,888.

**Current Year NOLs**

3 2012		DIS					col (d) – col (f)
4 2012		ESB	3,879.				3,879.
2012							
2012							
2012							

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

**Part III 2012 NOL deduction**

1 Total the amounts in Part II, line 2, column (f).....	<b>1</b>	
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 22; Form 100W, line 22; or Form 100S, line 20. Form 109 filers enter -0-.....	<b>2</b>	<u>0</u>
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7.....	<b>3</b>	<u>0.</u>

**STATEMENT 1**  
**FORM 109, PART II, LINE 24**  
**OTHER EXPENSES**

TAX PREP FEES..... \$ 500.  
TOTAL \$ 500.

**STATEMENT 2**  
**FORM 109, SCHEDULE D, LINE 3B**  
**OTHER DEDUCTIONS**

1001 K STREET, 6TH FLOOR  
ASSOCIATION DUES..... \$ 13,795.  
INTEREST..... 22,510.  
REPAIRS..... 3,676.  
TAXES..... 11,233.  
TOTAL \$ 51,214.

# Return of Organization Exempt From Income Tax

**2009**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A For the 2009 calendar year, or tax year beginning** , 2009, 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"/> 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> INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA <b>Doing Business As</b>	<b>D Employer identification number</b> 73-0296927
		<b>E Telephone number</b> (202) 857-4722	<b>G Gross receipts \$</b> 8,072,680.
<b>F Name and address of principal officer</b> BARRY RUSSELL 1201 15TH STREET, NW WASHINGTON, DC 20005		<b>H(a) is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c) ( 6 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c) Group exemption number</b> ▶	
<b>J Website:</b> WWW.IPAA.ORG		<b>L Year of formation</b> 1929 <b>M State of legal domicile</b> OK	
<b>K Form of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

**Part I Summary**

<b>1</b> Briefly describe the organization's mission or most significant activities IPAA EDUCATES THE CONGRESS, PUBLIC, AND NATIONAL NEWS MEDIA CONCERNING THE ROLE OF INDEPENDENT PRODUCERS IN PROVIDING A SECURE SOURCE OF ENERGY FOR AMERICA.			
<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
<b>3</b> Number of voting members of the governing body (Part VI, line 1a)		<b>3</b>	62
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)		<b>4</b>	62
<b>5</b> Total number of employees (Part V, line 2a)		<b>5</b>	33
<b>6</b> Total number of volunteers (estimate if necessary)		<b>6</b>	0
<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12		<b>7a</b>	
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34		<b>7b</b>	
		<b>Prior Year</b>	<b>Current Year</b>
<b>8</b> Contributions and grants (Part VIII, line 1h)		3,809,035.	3,534,578.
<b>9</b> Program service revenue (Part VIII, line 2g)		4,799,140.	4,319,892.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		184,152.	167,401.
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		85,268.	41,657.
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		8,877,595.	8,063,528.
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		51,000.	0.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,093,442.	3,375,887.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
<b>b</b> Total fundraising expenses, Part IX, column (D), line 25 ▶			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		4,671,724.	4,290,023.
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		7,816,166.	7,665,910.
<b>19</b> Revenue less expenses Subtract line 18 from line 12		1,061,429.	397,618.
		<b>Beginning of Year</b>	<b>End of Year</b>
<b>20</b> Total assets (Part X, line 16)		6,079,941.	7,287,383.
<b>21</b> Total liabilities (Part X, line 26)		1,498,217.	1,381,534.
<b>22</b> Net assets or fund balances Subtract line 21 from line 20		4,581,724.	5,905,849.

**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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: *[Signature]*  
 Type or print name and title: **Barrett Russell, President**

**Paid Preparer's Use Only**  
 Preparer's signature: *[Signature]*  
 Firm's name (or yours if self-employed), address, and ZIP + 4: **CBIZ MHM, LLC 3 BETHESDA METRO CENTER, SUITE 600 BETHESDA, MD 20814**

May the IRS discuss this return with the preparer shown above? (see instructions)

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission.

ATTACHMENT 2

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ including grants of \$ ) (Revenue \$ )

GOVERNMENT RELATIONS - ACTIVELY WORKED TOWARD INFLUENCING VARIOUS LEGISLATION PERTAINING TO THE OIL AND GAS INDUSTRY, THROUGH LOBBYING.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

MEETINGS - PLANNED AND CONDUCTED COMMITTEE MEETINGS, REGIONAL SEMINARS, ISSUES FORUMS, AND NATIONAL CONFERENCES WHICH DISSEMINATED INFORMATION REGARDING INDUSTRY ISSUES.

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

COMMUNICATIONS - DISSEMINATED INFORMATION PERTAINING TO IPAA AS A WHOLE AND TO ITS INDIVIDUAL PROGRAMS. CONDUCTED PRESS RELEASES TO THE PUBLIC AND TO VARIOUS NEWSLETTERS

4d Other program services (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 main columns: Question, Yes, No. Rows 1-20 contain various questions about organizational activities and reporting requirements. Row 12A includes sub-columns for Yes and No. Row 12A Yes is marked with an 'X'.

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i> . . . . .		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> . . . . .		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> . . . . .	X	
<b>24 a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25.</i> . . . . .		X
<b>24 b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>24 c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>24 d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25 a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .		
<b>25 b</b> Is the organization 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? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .		
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i> . . . . .		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i> . . . . .		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>28 a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .		X
<b>28 b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .		X
<b>28 c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i> . . . . .		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> . . . . .		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> . . . . .		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> . . . . .		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> . . . . .		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> . . . . .		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i> . . . . .	X	
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> . . . . .		X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> . . . . .		
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> . . . . .		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question numbers (1a-12a), Yes, and No. Contains various tax compliance questions and their corresponding 'Yes' or 'No' responses.

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.

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (62); 1b Enter the number of voting members that are independent (62); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (X); 6 Does the organization have members or stockholders? (X); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (X); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (X); 11A Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (X); 13 Does the organization have a written whistleblower policy? (X); 14 Does the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?: a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); 15a If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply: Own website, Another's website, Upon request (checked); 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: BARRY RUSSELL 1201 15TH STREET, NW WASHINGTON, DC 20005 202-857-4722

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

**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 Use Schedule J-2 if additional space is needed

- 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 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
THOMAS M. BARTOS DIRECTOR		X					0.	0.	0.	
ROBERT L. BAYLESS, JR. DIRECTOR		X					0.	0.	0.	
ELI D. BEBOUT DIRECTOR		X					0.	0.	0.	
F.W. PETE BROWN DIRECTOR		X					0.	0.	0.	
BRIAN R. CEBULL DIRECTOR		X					0.	0.	0.	
WILLIAM S. DAUGHERTY DIRECTOR		X					0.	0.	0.	
PHIL DELOZIER DIRECTOR		X					0.	0.	0.	
MIKE ELYEA DIRECTOR		X					0.	0.	0.	
ROD ESON DIRECTOR		X					0.	0.	0.	
LEVERT GILLMAN DIRECTOR		X					0.	0.	0.	
RALPH J. GOEHRING DIRECTOR		X					0.	0.	0.	
PHIL STUART KENDRICK, JR. DIRECTOR		X					0.	0.	0.	
ROBERT E. LANDRETH DIRECTOR		X					0.	0.	0.	
JAMES J. MAZZU DIRECTOR		X					0.	0.	0.	
CATHERINE N. MEDLOCK DIRECTOR		X					0.	0.	0.	
MARK MILLER DIRECTOR		X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
MELVIN L. OWEN DIRECTOR		X						0.	0.	0.
DOUGLAS REYNOLDS, JR. DIRECTOR		X						0.	0.	0.
JOHN S. RICHARDSON DIRECTOR		X						0.	0.	0.
DANIEL A. RIOUX DIRECTOR		X						0.	0.	0.
JAMES R. SMAIL DIRECTOR		X						0.	0.	0.
JAMES H. WILKES DIRECTOR		X						0.	0.	0.
BETTY READ YOUNG DIRECTOR		X						0.	0.	0.
DAVID L. BOLE DIRECTOR		X						0.	0.	0.
NICHOLAS DELULIIS DIRECTOR		X						0.	0.	0.
JOHN RICHELIS DIRECTOR		X						0.	0.	0.
BRENT SMOLIK DIRECTOR		X						0.	0.	0.
MICHAEL D. WATFORD DIRECTOR		X						0.	0.	0.
JEFF WOJAHN DIRECTOR		X						0.	0.	0.
<b>1b Total</b> CONTINUED AT SCHEDULE J-2								1,504,761	0.	237,975.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **7**

- 3** Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** 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? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		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

(A) Name and business address	(B) Description of services	(C) Compensation
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization	<b>0</b>	

**Part VIII Statement of Revenue**

73-0296927

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>	3,214,003				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	109,840				
	<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>	210,735.				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ . . . . .						
	<b>h Total. Add lines 1a-1f</b> . . . . .			3,534,578			
<b>Program Service Revenue</b>	<b>2a</b> ANNUAL & MID YEAR MEETINGS	<b>Business Code</b>	611430	2,108,727	2,108,727		
	<b>b</b> CONFERENCES & SEMINARS		611430	2,179,540	2,179,540		
	<b>c</b> SUBSCRIPTIONS & OTHER PUBLICATIONS REVENUE		511120	31,625	31,625.		
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
	<b>g Total. Add lines 2a-2f</b> . . . . .			4,319,892			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts). . . . .	ATTACHMENT 3		167,401.		167,401	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .			0			
	<b>5</b> Royalties . . . . .			0			
	<b>6a</b> Gross Rents . . . . .	(i) Real	(ii) Personal				
		<b>b</b> Less rental expenses . . . . .					
		<b>c</b> Rental income or (loss) . . . . .					
		<b>d</b> Net rental income or (loss) . . . . .			0		
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .					
		<b>d</b> Net gain or (loss) . . . . .			0		
	<b>8a</b> Gross income from fundraising events (not including \$ 109,840 of contributions reported on line 1c)	See Part IV, line 18 . . . . .	ATCH 4				
		<b>a</b> . . . . .		42,470			
		<b>b</b> Less direct expenses . . . . .		9,152			
	<b>c</b> Net income or (loss) from fundraising events . . . . .	ATCH. 5.		33,318.			
<b>9a</b> Gross income from gaming activities	See Part IV, line 19 . . . . .						
	<b>a</b> . . . . .						
	<b>b</b> Less direct expenses . . . . .						
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b> . . . . .						
	<b>b</b> Less cost of goods sold . . . . .						
	<b>c</b> Net income or (loss) from sales of inventory . . . . .			0.			
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> MISCELLANEOUS REVENUE		900099		8,339	8,339.		
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue . . . . .						
<b>e Total. Add lines 11a-11d</b> . . . . .			8,339				
<b>12 Total Revenue. See instructions</b> . . . . .			8,063,528.	4,328,231.		167,401	

**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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,742,736.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages . . . . .	1,199,094.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	30,928.			
9 Other employee benefits . . . . .	205,939.			
10 Payroll taxes . . . . .	197,190.			
11 Fees for services (non-employees)	0.			
a Management . . . . .	0.			
b Legal . . . . .	181,117.			
c Accounting . . . . .	58,176.			
d Lobbying . . . . .	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees . . . . .	0.			
g Other . . . . .	1,067,310.			
12 Advertising and promotion . . . . .	60,780.			
13 Office expenses . . . . .	58,311.			
14 Information technology . . . . .	291,829.			
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	446,826.			
17 Travel . . . . .	382,040.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings . . . .	912,381.			
20 Interest . . . . .	8,290.			
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . .	139,098.			
23 Insurance . . . . . <u>ATCH 8</u>	24,009.			
24 Other expenses Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a <u>DUES &amp; SUBSCRIPTIONS</u>	58,957.			
b <u>EQUIPMENT RENTAL &amp; MAINTENAN</u>	166,019.			
c <u>BANK FEES</u>	92,850.			
d <u>PRINTING &amp; PRODUCTION</u>	208,278.			
e <u>MISCELLANEOUS EXPENSES</u>	133,752.			
f All other expenses _____				
25 <b>Total functional expenses.</b> Add lines 1 through 24f	7,665,910.			
26 <b>Joint Costs.</b> Check here <input type="checkbox"/> If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .	850.	<b>1</b>	850.
	<b>2</b> Savings and temporary cash investments . . . . .	763,971.	<b>2</b>	953,236.
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	6,404.	<b>4</b>	11,645.
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	95,809.	<b>9</b>	107,147.
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 969,257.		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b> 728,660.	332,025.	<b>10c</b> 240,597.
	<b>11</b> Investments - publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments - other securities See Part IV, line 11 . . . . .	4,854,207.	<b>12</b>	5,943,703.
	<b>13</b> Investments - program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	26,675.	<b>15</b>	30,205.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	6,079,941.	<b>16</b>	7,287,383.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	416,727.	<b>17</b>	558,683.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	421,634.	<b>19</b>	359,221.
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities Complete Part X of Schedule D . . . . .	659,856.	<b>25</b>	463,630.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	1,498,217.	<b>26</b>	1,381,534.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	4,581,724.	<b>27</b>	5,905,849.
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b> . . . . .	4,581,724.	<b>33</b>	5,905,849.	
<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	6,079,941.	<b>34</b>	7,287,383.	

**Part XI Financial Statements and Reporting**

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .
- b** Were the organization's financial statements audited by an independent accountant? . . . . .
- c** 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 in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 3a** 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? . . . . .
- 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 in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**2009**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions**

**Open to Public Inspection**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B.
- Section 527 organizations Complete Part I-A only

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA	Employer identification number 73-0296927
--	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures . . . . . ▶ \$ \_\_\_\_\_
- 3 Volunteer hours . . . . . \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check  if the filing organization belongs to an affiliated group.  
**B** Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1 a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .		
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .		
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .		
<b>d</b>	Other exempt purpose expenditures . . . . .		
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .		
<b>f</b>	Lobbying nontaxable amount Enter the amount from the following table in both columns		
	<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>	
	Not over \$500,000	20% of the amount on line 1e	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .		
<b>h</b>	Subtract line 1g from line 1a If zero or less, enter -0- . . . . .		
<b>i</b>	Subtract line 1f from line 1c If zero or less, enter -0- . . . . .		
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
<b>2 a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?.

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carryover lobbying and political expenditures from the prior year?.

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

Table with 3 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures; 2a Current year; 2b Carryover from last year; 2c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?; 5 Taxable amount of lobbying and political expenditures (see instructions).

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information

Series of horizontal dashed lines for providing supplemental information.

**Part IV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Name of the organization

Employer identification number

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

73-0296927

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to 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 contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year, and two questions about donor advisement with Yes/No checkboxes.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table for Conservation Easements. Includes checkboxes for purposes (land for public use, natural habitat, open space, historic structure), a table for 'Held at the End of the Year' with rows 2a-2d, and several questions about monitoring and expenses with Yes/No checkboxes.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table for Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2, and 2a-2b regarding reporting requirements and amounts with dollar sign indicators.

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 are a 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 XIV

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?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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?

b If "Yes," explain the arrangement in Part XIV and complete the following table

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current Year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total



**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

Table with 10 rows and 2 columns. Row 1: Total revenue (Form 990, Part VIII, column (A), line 12). Row 2: Total expenses (Form 990, Part IX, column (A), line 25). Row 3: Excess or (deficit) for the year Subtract line 2 from line 1. Row 4: Net unrealized gains (losses) on investments. Row 5: Donated services and use of facilities. Row 6: Investment expenses. Row 7: Prior period adjustments. Row 8: Other (Describe in Part XIV). Row 9: Total adjustments (net). Add lines 4 through 8. Row 10: Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Table with 5 main rows and sub-rows. Row 1: Total revenue, gains, and other support per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12. Sub-rows 2a-2d: Net unrealized gains on investments, Donated services and use of facilities, Recoveries of prior year grants, Other (Describe in Part XIV). Row 2e: Add lines 2a through 2d. Row 3: Subtract line 2e from line 1. Row 4: Amounts included on Form 990, Part VIII, line 12, but not on line 1. Sub-rows 4a-4b: Investment expenses not included on Form 990, Part VIII, line 7b; Other (Describe in Part XIV). Row 4c: Add lines 4a and 4b. Row 5: Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12).

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Table with 5 main rows and sub-rows. Row 1: Total expenses and losses per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part IX, line 25. Sub-rows 2a-2d: Donated services and use of facilities, Prior year adjustments, Other losses, Other (Describe in Part XIV). Row 2e: Add lines 2a through 2d. Row 3: Subtract line 2e from line 1. Row 4: Amounts included on Form 990, Part IX, line 25, but not on line 1. Sub-rows 4a-4b: Investment expenses not included on Form 990, Part VIII, line 7b; Other (Describe in Part XIV). Row 4c: Add lines 4a and 4b. Row 5: Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18).

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Series of horizontal dashed lines for providing supplemental information.

**Part XIV** Supplemental Information *(continued)*

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**Part IV** Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

SCHEDULE F, PART I, LINE 2

THE ORGANIZATION HOLDS AN ANNUAL EDUCATIONAL CONFERENCE OUTSIDE THE US

EACH YEAR, BUT DOES NOT MAKE ANY GRANTS TO ANY INDIVIDUALS OR

ORGANIZATIONS OUTSIDE THE US.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events (add col (a) through col (c))
		GOLF TOURNAMENT (event type)	(event type)	(total number)	
Revenue	1	Gross receipts . . . . .	152,310.		152,310.
	2	Less Charitable contributions . . . . .	109,840.		109,840.
	3	Gross income (line 1 minus line 2) . . . . .	42,470.		42,470.
Direct Expenses	4	Cash prizes . . . . .			
	5	Noncash prizes . . . . .			
	6	Rent/facility costs . . . . .			
	7	Food and beverages . . . . .			
	8	Entertainment . . . . .			
	9	Other direct expenses . . . . .	9,152.		9,152.
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . .			( 9,152.)
	11	Net income summary Combine line 3, column (d), and line 10 . . . . .			33,318.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue . . . . .			
Direct Expenses	2	Cash prizes . . . . .			
	3	Noncash prizes . . . . .			
	4	Rent/facility costs . . . . .			
	5	Other direct expenses . . . . .			
	6	Volunteer labor . . . . .	Yes _____ % No	Yes _____ % No	Yes _____ % No
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . .			( )
	8	Net gaming income summary Combine line 1, column d, and line 7 . . . . .			

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities _____		
a Is the organization licensed to operate gaming activities in each of these states? . . . . .	9a	
b If "No," explain _____		
10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain _____		
11 Does the organization operate gaming activities with nonmembers? . . . . .	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .	12	

		Yes	No
<b>13</b>	Indicate the percentage of gaming activity operated in		
<b>a</b>	The organization's facility . . . . .	<b>13a</b>	%
<b>b</b>	An outside facility . . . . .	<b>13b</b>	%
<b>14</b>	Enter the name and address of the person who prepares the organization's gaming/special events books and records.		
	Name ▶ _____		
	Address ▶ _____		
<b>15a</b>	Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .	<b>15a</b>	
<b>b</b>	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
<b>c</b>	If "Yes," enter name and address of the third party		
	Name ▶ _____		
	Address ▶ _____		
<b>16</b>	Gaming manager information		
	Name ▶ _____		
	Gaming manager compensation ▶ \$ _____		
	Description of services provided ▶ _____		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
<b>17</b>	Mandatory distributions.		
<b>a</b>	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .	<b>17a</b>	
<b>b</b>	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____		

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e g , maid, chauffeur, chef) |

**b** If any of the boxes on line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

- |  |           |   |   |
|--|-----------|---|---|
| <b>a</b> Receive a severance payment or change-of-control payment?                             | <b>4a</b> |   | X |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? | <b>4b</b> | X |   |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?    | <b>4c</b> |   | X |

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- |                                    |           |  |  |
|------------------------------------|-----------|--|--|
| <b>a</b> The organization?         | <b>5a</b> |  |  |
| <b>b</b> Any related organization? | <b>5b</b> |  |  |

If "Yes" to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- |                                    |           |  |  |
|------------------------------------|-----------|--|--|
| <b>a</b> The organization?         | <b>6a</b> |  |  |
| <b>b</b> Any related organization? | <b>6b</b> |  |  |

If "Yes" to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2009

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
BARRETT B. RUSSELL	(i)	394,246.			12,000.	34,971.	441,217.	
	(ii)							
DANIEL T. NAATZ	(i)	182,139.			7,000.	19,002.	208,141.	
	(ii)							
LEE O. FULLER	(i)	212,297.			10,000.	31,657.	253,954.	
	(ii)							
C. JEFFREY ESHELMAN II	(i)	153,258.			6,000.	17,812.	177,070.	
	(ii)							
TINA L. HAMLIN	(i)	132,929.			7,000.	25,928.	165,857.	
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

SUPPLEMENTAL POST-RETIREMENT BENEFITS

SCHEDULE J, PART I, LINE 4B

THE ORGANIZATION HAS AN AGREEMENT WITH ITS CURRENT PRESIDENT TO PAY THE

HEALTH INSURANCE PREMIUMS FOR THE PRESIDENT AND HIS SPOUSE DURING

RETIREMENT AND THROUGHOUT THE LIFE OF EACH OF THEM. UNDER THE AGREEMENT,

THE ORGANIZATION WILL PROVIDE THEM WITH THE SAME HEALTH COVERAGE PROVIDED

TO THE ORGANIZATION'S EMPLOYEES AT THAT TIME. THE MAXIMUM BENEFIT TO BE

PAID UNDER THIS AGREEMENT CANNOT EXCEED \$15,000 ANNUALLY. NO

CONTRIBUTIONS HAVE BEEN MADE TO DATE TO FUND THIS AGREEMENT.

Continuation Sheet for Form 990

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

▶ See the Instructions for Form 990.

Name of the Organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

**Part I** Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
H.G. KLEEMEIER IMM. PAST CHAIR	1.00	X						0.	0.	0.
W. JONATHAN AIREY DIRECTOR	1.00	X						0.	0.	0.
CHARLES D. DAVIDSON DIRECTOR	1.00	X						0.	0.	0.
ALLAN D. FRIZZELL DIRECTOR	1.00	X						0.	0.	0.
NINA HUTTON DIRECTOR	1.00	X						0.	0.	0.
TERRENCE S. JACOBS DIRECTOR	1.00	X						0.	0.	0.
VIRGINIA B. LAZENBY VICE CHAIR	1.00	X						0.	0.	0.
KELLY E. MILLER DIRECTOR	1.00	X						0.	0.	0.
TIM MURRAY DIRECTOR	1.00	X						0.	0.	0.
ROBERT L. NANCE DIRECTOR	1.00	X						0.	0.	0.
DIEMER TRUE TREASURER	1.00	X						0.	0.	0.
BRUCE H. VINCENT CHAIRMAN	1.00	X						0.	0.	0.
MICHAEL C. LINN DIRECTOR	1.00	X						0.	0.	0.
JOHN PILKINGTON DIRECTOR	1.00	X						0.	0.	0.
J.C. "CHRIS" HALL DIRECTOR	1.00	X						0.	0.	0.
J. ROY DEE DIRECTOR	1.00	X						0.	0.	0.
MURPHY MARKHAM DIRECTOR	1.00	X						0.	0.	0.
RAUL BRITO DIRECTOR	1.00	X						0.	0.	0.
KEN WHITEHURST DIRECTOR	1.00	X						0.	0.	0.
J. D. HUGHES DIRECTOR	1.00	X						0.	0.	0.
FRANK BARBER DIRECTOR	1.00	X						0.	0.	0.

Continuation Sheet for Form 990

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

▶ See the instructions for Form 990.

Name of the Organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

**Part I** Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
WILLIAM MYLER, JR. DIRECTOR	1.00	X						0.	0.	0.
TOM RILEY DIRECTOR	1.00	X						0.	0.	0.
STEVEN MUELLER DIRECTOR	1.00	X						0.	0.	0.
LEE BOOTHBY DIRECTOR	1.00	X						0.	0.	0.
JIM BOWZER DIRECTOR	1.00	X						0.	0.	0.
SCOTT SHEFFIELD DIRECTOR	1.00	X						0.	0.	0.
DONALD HRAP DIRECTOR	1.00	X						0.	0.	0.
CHUCK MELOY DIRECTOR	1.00	X						0.	0.	0.
TERI WILLIAMS DIRECTOR	1.00	X						0.	0.	0.
RICHARD SMITH DIRECTOR	1.00	X						0.	0.	0.
BOB FRYKLUND DIRECTOR	1.00	X						0.	0.	0.
TARA LEWIS DIRECTOR	1.00	X						0.	0.	0.
BARRETT B. RUSSELL PRESIDENT	40.00			X	X	X		394,246.		46,971.
DANIEL T. NAATZ VP-FED. RESOURCES/POL. AFFAIRS	40.00					X		182,139.		26,002.
LEE O. FULLER VP-GOVERNMENT RELATIONS	40.00					X		212,297.		41,657.
C. JEFFREY ESHELMAN II VP-PUBLIC AFFAIRS/COMM.	40.00					X		153,258.		23,812.
TINA L. HAMLIN VP-MEETINGS	40.00					X		132,929.		32,928.
FREDERICK J. LAWRENCE VP-ECONOMICS/INTL AFFAIRS	40.00					X		126,376.		21,895.
THERESE E. MCCAFFERTY VP-ADMINISTRATION	40.00					X		97,748.		21,619.
SUSAN W. GINSBERG VP-OIL&GAS REGULATORY AFFAIRS	40.00					X		110,574.		9,066.
JOEL NOYES DIR. GOVT RELATIONS & INT AFF	40.00					X		95,194.		14,025.

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

Schedule J-2 (Form 990) 2009

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

ATTACHMENT 1

PROCESS FOR REVIEWING FORM 990

PART VI, SECTION A, LINE 11A

THE ORGANIZATION EMPLOYS AN OUTSIDE CPA FIRM TO PREPARE THEIR FORM 990.  
UPON COMPLETION, A DRAFT IS EMAILED TO THE ORGANIZATION'S PRESIDENT AND  
DIRECTOR OF FINANCE, WHO THEN FORWARD THE DRAFT TO THE ORGANIZATION'S  
FINANCE COMMITTEE. AFTER THE DRAFT IS REVIEWED BY ALL PARTIES, ANY  
NECESSARY CHANGES ARE MADE BY THE CPA FIRM. THE FINAL FORM IS SENT TO  
THE PRESIDENT, WHO THEN SIGNS AND FILES THE FORM WITH THE IRS.

PROCESS FOR MONITORING CONFLICT OF INTEREST POLICY

PART VI, SECTION B, LINE 12C

THE ORGANIZATION'S PRESIDENT MONITORS AND ENFORCES THE CONFLICT OF  
INTEREST POLICY. THE PRESIDENT DISALLOWS ANY RELATIONSHIPS WHICH VIOLATE  
THE POLICY.

PROCESS FOR SALARY APPROVAL

PART VI, SECTION B, LINE 15B

ALL SALARIES ARE REVIEWED AND APPROVED BY THE BOARD CHAIR. AS PART OF  
THE REVIEW PROCESS, THE BOARD CHAIR USES INDEPENDENT COMPENSATION  
SURVEYS. THE FINANCE COMMITTEE THEN APPROVES SALARY EXPENSE AS A LINE  
ITEM DURING THE BUDGET PROCESS.

POLICY FOR PUBLIC DISCLOSURE

PART VI, SECTION C, LINE 19

THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

ATTACHMENT 1 (CONT'D)

INTEREST POLICY OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

ATTACHMENT 2FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

IPAA JOINED FORCES WITH THE BUSINESS INDUSTRY POLITICAL ACTION COMMITTEE (BIPAC) TO HELP OUR MEMBER COMPANIES AND STATE COOPERATING ASSOCIATIONS ACHIEVE THEIR ELECTION AND PUBLIC POLICY GOALS BY LINKING THE IPAA POLITICAL WEBSITE TO THE OKLAHOMA INDEPENDENT PETROLEUM ASSOCIATION, OHIO OIL AND GAS ASSOCIATION, THE MICHIGAN OIL AND GAS ASSOCIATION AND THE INDEPENDENT OIL AND GAS ASSOCIATION OF WEST VIRGINIA, WITH MORE ASSOCIATIONS TO FOLLOW. IPAA HAS BEEN WORKING CLOSELY WITH FORMER CONGRESSMEN TO ACQUIRE MORE INTELLIGENCE ON DEMOCRATIC ENERGY AND TAX STRATEGIES; EXPAND THE PRESENTATION OF IPAA'S MESSAGES INTO A MORE EXTENSIVE NUMBER OF DEMOCRATIC MEMBERS; AND CONNECT MORE AGGRESSIVELY WITH THE DEMOCRATIC LEADERSHIP. IN ADDITION, WE WILL PROVIDE A YOUNG PROFESSIONAL GUEST SPEAKER CAREER SERIES, JUNIOR ACHIEVEMENT LEADERSHIP TRAINING, ACADEMIC COMPETITIONS AND FIELD TRIPS. IPAA NOW HOSTS A ROBUST, YEAR-ROUND SCHEDULE OF MORE THAN 20 PROGRAMS THAT OFFER THE INDUSTRY UNPARALLELED OPPORTUNITIES FOR BOTH NETWORKING AND INFORMATION. IPAA EVENTS ATTRACT 25,000 PARTICIPANTS THROUGHOUT THE YEAR, WHICH COULD NOT BE POSSIBLE WITHOUT THE CONTINUED SUPPORT AND DEDICATION OF OUR MEMBERS.

ATTACHMENT 3FORM 990, PART VIII - INVESTMENT INCOME

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

ATTACHMENT 3 (CONT'D)FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST & DIVIDEND INCOME	167,401			167,401.
TOTALS	<u>167,401</u>			<u>167,401</u>

ATTACHMENT 4FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
GOLF TOURNAMENT	109,840.
TOTAL	<u>109,840.</u>

ATTACHMENT 5FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
GOLF TOURNAMENT	42,470.	9,152.	33,318.
TOTALS	<u>42,470.</u>	<u>9,152.</u>	<u>33,318.</u>

ATTACHMENT 6FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID INSURANCE	38,971.

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

ATTACHMENT 6 (CONT'D)FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
OTHER PREPAID	64,782.
PREPAID POSTAGE	3,394.
TOTALS	<u>107,147.</u>

ATTACHMENT 7FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
DEFERRED REVENUE	359,221.
TOTALS	<u>359,221.</u>

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36 or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
-----					
-----					
-----					
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-----					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
IPAA EDUCATIONAL FOUNDATION 52-1849282 1201 15TH STREET, NW WASHINGTON, DC 20005	EDUCATION	DC	501 (C) (3)	11A	N/A
IPAA WILDCATTERS FUND 1201 15TH STREET, NW WASHINGTON, DC 20005	POLITICAL	DC	527 (F) (3)		N/A
-----					
-----					
-----					
-----					
-----					
-----					
-----					
-----					

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

Schedule R (Form 990) 2009

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
PETROLEUM INDEPENDENT PUBLISHERS, INC. 1201 15TH STREET, NW WASHINGTON, DC 20005	INACTIVE	DC	N/A	C CORP	0.	0	100 0000

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .	<b>1a</b>	
<b>b</b> Gift, grant, or capital contribution to other organization(s) . . . . .	<b>1b</b>	
<b>c</b> Gift, grant, or capital contribution from other organization(s) . . . . .	<b>1c</b>	
<b>d</b> Loans or loan guarantees to or for other organization(s) . . . . .	<b>1d</b>	
<b>e</b> Loans or loan guarantees by other organization(s) . . . . .	<b>1e</b>	
<b>f</b> Sale of assets to other organization(s) . . . . .	<b>1f</b>	
<b>g</b> Purchase of assets from other organization(s) . . . . .	<b>1g</b>	
<b>h</b> Exchange of assets . . . . .	<b>1h</b>	
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s) . . . . .	<b>1i</b>	
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s) . . . . .	<b>1j</b>	
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s) . . . . .	<b>1k</b>	
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s) . . . . .	<b>1l</b>	
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets . . . . .	<b>1m</b>	X
<b>n</b> Sharing of paid employees . . . . .	<b>1n</b>	X
<b>o</b> Reimbursement paid to other organization for expenses . . . . .	<b>1o</b>	
<b>p</b> Reimbursement paid by other organization for expenses . . . . .	<b>1p</b>	
<b>q</b> Other transfer of cash or property to other organization(s) . . . . .	<b>1q</b>	
<b>r</b> Other transfer of cash or property from other organization(s) . . . . .	<b>1r</b>	

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved
(1) IPAA EDUCATIONAL FOUNDATION	M, N	
(2)		
(3)		
(4)		
(5)		
(6)		







- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).**

Type or print  File by the extended due date for filing the return See instructions	Name of Exempt Organization <b>INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA</b>	Employer identification number <b>73-0296927</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1201 15TH STREET, NW</b>	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions. <b>WASHINGTON, DC 20005</b>	

**Check type of return to be filed (File a separate application for each return):**

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **DANIEL WATFORD**  
Telephone No **202 857-4722** FAX No \_\_\_\_\_
- 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 EINs of all members the extension is for.
- 4 I request an additional 3-month extension of time until **11/15/2010**
- 5 For calendar year **2009**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_
- 6 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- 7 State in detail why you need the extension **ADDITIONAL TIME IS NEEDED IN ORDER TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.**

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	<b>8a</b> \$
<b>b</b> If this application is for Form 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 and any amount paid previously with Form 8868	<b>8b</b> \$
<b>c</b> <b>Balance Due.</b> Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b> \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Title **CPA** Date **3/11/10**

**CBIZ-MHM, LLC**  
3 BETHESDA METRO CENTER, SUITE 600  
BETHESDA, MD 20814

Return of Organization Exempt From Income Tax

2010

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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 2010, and ending 20

Form 990 header section containing organization name (INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA), EIN (73-0296927), address (1201 15TH STREET, NW WASHINGTON, DC 20005), principal officer (BARRY RUSSELL), and tax-exempt status (501(c)(3)).

Part I Summary

Summary table with columns for line number, description, and amounts for Prior Year and Current Year. Includes rows for mission statement, revenue (Total revenue: 8,714,606), expenses (Total expenses: 8,478,562), and net assets (Total assets: 8,060,911).

Part II Signature Block

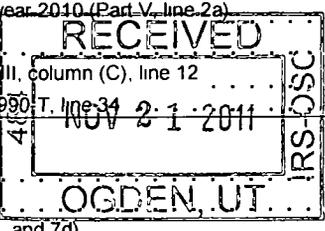
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature block containing officer signature, preparer name (CBIZ MHM, LLC), and firm address (3 BETHESDA METRO CENTER, SUITE 600 BETHESDA).

May the IRS discuss this return with the preparer shown above? (see instructions)

For Paperwork Reduction Act Notice, see the separate instructions

SCANNED DEC 19 2011



**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission  
ATTACHMENT 1

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
GOVERNMENT RELATIONS - ACTIVELY WORKED TOWARD INFLUENCING  
VARIOUS LEGISLATION PERTAINING TO THE OIL AND GAS INDUSTRY,  
THROUGH LOBBYING.

4b (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
MEETINGS - PLANNED AND CONDUCTED COMMITTEE MEETINGS,  
REGIONAL SEMINARS, ISSUES FORUMS, AND NATIONAL CONFERENCES  
WHICH DISSEMINATED INFORMATION REGARDING INDUSTRY ISSUES.

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
COMMUNICATIONS - DISSEMINATED INFORMATION PERTAINING TO  
IPAA AS A WHOLE AND TO ITS INDIVIDUAL PROGRAMS. CONDUCTED  
PRESS RELEASES TO THE PUBLIC AND TO VARIOUS NEWSLETTERS

4d Other program services (Describe in Schedule O )  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows include questions 1 through 20b regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 14b regarding Form 1096, W-2G, Form W-3, foreign accounts, and other IRS filings.

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 to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Does the organization have members or stockholders?; 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?; 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following; 8a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates?; 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13; 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done; 13 Does the organization have a written whistleblower policy?; 14 Does the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. BARRY RUSSELL 1201 15TH STREET, NW WASHINGTON, DC 20005 202-857-4722

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

Check if Schedule O contains a response to any question 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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) THOMAS M. BARTOS DIRECTOR	1.00	X					0.	0.	0.	
(2) ROBERT L. BAYLESS, JR. DIRECTOR	1.00	X					0.	0.	0.	
(3) ELI D. BEBOUT DIRECTOR	1.00	X					0.	0.	0.	
(4) F.W. PETE BROWN DIRECTOR	1.00	X					0.	0.	0.	
(5) BRIAN R. CEBULL DIRECTOR	1.00	X					0.	0.	0.	
(6) WILLIAM S. DAUGHERTY DIRECTOR	1.00	X					0.	0.	0.	
(7) PHIL DELOZIER DIRECTOR	1.00	X					0.	0.	0.	
(8) MIKE ELYEA DIRECTOR	1.00	X					0.	0.	0.	
(9) ROD ESON DIRECTOR	1.00	X					0.	0.	0.	
(10) LEVERT GILLMAN DIRECTOR	1.00	X					0.	0.	0.	
(11) RALPH J. GOEHRING DIRECTOR	1.00	X					0.	0.	0.	
(12) PHIL STUART KENDRICK, JR. DIRECTOR	1.00	X					0.	0.	0.	
(13) ROBERT E. LANDRETH DIRECTOR	1.00	X					0.	0.	0.	
(14) JAMES J. MAZZU DIRECTOR	1.00	X					0.	0.	0.	
(15) CATHERINE N. MEDLOCK DIRECTOR	1.00	X					0.	0.	0.	
(16) MARK MILLER DIRECTOR	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(17) MELVIN L. OWEN DIRECTOR	1.00	X					0.	0.	0.	
(18) DOUGLAS REYNOLDS, JR. DIRECTOR	1.00	X					0.	0.	0.	
(19) JOHN S. RICHARDSON DIRECTOR	1.00	X					0.	0.	0.	
(20) DANIEL A. RIOUX DIRECTOR	1.00	X					0.	0.	0.	
(21) JAMES R. SMAIL DIRECTOR	1.00	X					0.	0.	0.	
(22) JAMES H. WILKES DIRECTOR	1.00	X					0.	0.	0.	
(23) BETTY READ YOUNG DIRECTOR	1.00	X					0.	0.	0.	
(24) DAVID L. BOLE DIRECTOR	1.00	X					0.	0.	0.	
(25) NICHOLAS DELULIIS DIRECTOR	1.00	X					0.	0.	0.	
(26) JOHN RICHELIS DIRECTOR	1.00	X					0.	0.	0.	
(27) BRENT SMOLIK DIRECTOR	1.00	X					0.	0.	0.	
(28) MICHAEL D. WATFORD DIRECTOR	1.00	X					0.	0.	0.	
<b>1b Sub-total</b>							0.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A ATTACHMENT 2</b>							1,526,114.	0	162,608.	
<b>d Total (add lines 1b and 1c)</b>							1,526,114.	0	162,608.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **6**

	Yes	No
<b>3</b> Did the organization list any former officer, director or 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

(A) Name and business address	(B) Description of services	(C) Compensation
POST CPA, LLC 10300 SORREL AVENUE POTOMAC, MD 20854		125,447.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . . .	1a			
	b	Membership dues . . . . .	1b	3,830,042.		
	c	Fundraising events . . . . .	1c	265,715		
	d	Related organizations . . . . .	1d			
	e	Government grants (contributions) . . . . .	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	385,573.		
	g	Noncash contributions included in lines 1a-1f \$ . . . . .				
	h	<b>Total. Add lines 1a-1f . . . . .</b>		<b>4,481,330</b>		
Program Service Revenue	2a	ANNUAL & MID YEAR MEETINGS	Business Code 611430	1,995,210.	1,995,210.	
	b	CONFERENCES & SEMINARS	611430	2,127,772.	2,127,772.	
	c	SUBSCRIPTIONS & OTHER PUBLICATIONS REVENUE	511120	43,575.	43,575	
	d					
	e					
	f	All other program service revenue . . . . .				
	g	<b>Total. Add lines 2a-2f . . . . .</b>		<b>4,166,557</b>		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts). . . . . ATTACHMENT 3 . . . . .		215,162.		215,162.
	4	Income from investment of tax-exempt bond proceeds . . . . .		0.		
	5	Royalties . . . . .		761.		761.
	6a	Gross Rents . . . . .	(i) Real (ii) Personal			
	b	Less rental expenses . . . . .				
	c	Rental income or (loss) . . . . .				
	d	Net rental income or (loss) . . . . .		0.		
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b	Less cost or other basis and sales expenses . . . . .				
	c	Gain or (loss) . . . . .				
	d	Net gain or (loss) . . . . .		0.		
	8a	Gross income from fundraising events (not including \$ 265,715. of contributions reported on line 1c) See Part IV, line 18 . . . . . a	ATCH 4 21,600			
	b	Less direct expenses . . . . . b	171,049			
	c	Net income or (loss) from fundraising events . . . . .	ATCH. 5.	-149,449		
	9a	Gross income from gaming activities See Part IV, line 19 . . . . . a				
b	Less direct expenses . . . . . b					
c	Net income or (loss) from gaming activities . . . . .		0.			
10a	Gross sales of inventory, less returns and allowances . . . . . a					
b	Less cost of goods sold . . . . . b					
c	Net income or (loss) from sales of inventory . . . . .		0.			
Miscellaneous Revenue			Business Code			
11a	MISCELLANEOUS REVENUE	900099	245.	245.		
b						
c						
d	All other revenue . . . . .					
e	<b>Total. Add lines 11a-11d . . . . .</b>		<b>245.</b>			
12	<b>Total revenue. See instructions . . . . .</b>		<b>8,714,606</b>	<b>4,166,802.</b>	<b>215,923</b>	

**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) but are not required to complete columns (B), (C), and (D)

<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 governments and organizations in the US See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the US See Part IV, line 22 . . . . .	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the US See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,688,722.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0.			
7 Other salaries and wages . . . . .	1,358,773.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	88,799.			
9 Other employee benefits . . . . .	281,748.			
10 Payroll taxes . . . . .	194,692.			
11 Fees for services (non-employees)				
a Management . . . . .	0.			
b Legal . . . . .	204,017.			
c Accounting . . . . .	139,129.			
d Lobbying . . . . .	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees . . . . .	0.			
g Other . . . . .	1,265,753.			
12 Advertising and promotion . . . . .	52,121.			
13 Office expenses . . . . .	52,403.			
14 Information technology . . . . .	287,351.			
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	455,565.			
17 Travel . . . . .	361,215.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings . . . . .	1,186,603.			
20 Interest . . . . .	7,101.			
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . . .	107,385.			
23 Insurance . . . . . <b>ATCH 9</b>	32,450.			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a <b>DUES &amp; SUBSCRIPTIONS</b>	68,423.			
b <b>EQUIPMENT RENTAL &amp; MAINTENAN</b>	244,616.			
c <b>BANK FEES</b>	119,888.			
d <b>PRINTING &amp; PRODUCTION</b>	237,158.			
e <b>MISCELLANEOUS EXPENSES</b>	44,650.			
f All other expenses				
25 <b>Total functional expenses</b> Add lines 1 through 24f	8,478,562.			
26 <b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing	850.	1	750.
	2	Savings and temporary cash investments	953,236.	2	724,300.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	11,645.	4	21,670.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	107,147.	9	130,696.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	1,002,340.		
	b	Less accumulated depreciation	836,045.	10c	166,295.
	11	Investments - publicly traded securities	5,943,703.	11	6,542,131.
	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	30,205.	15	475,069.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	7,287,383.	16	8,060,911.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	558,683.	17	475,031.
	18	Grants payable		18	
	19	Deferred revenue	359,221.	19	334,078.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		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 Complete Part X of Schedule D	463,630.	25	721,790.
	26	<b>Total liabilities.</b> Add lines 17 through 25	1,381,534.	26	1,530,899.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets	5,905,849.	27	6,455,012.
	28	Temporarily restricted net assets	0.	28	75,000.
	29	Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	5,905,849.	33	6,530,012.	
34	<b>Total liabilities and net assets/fund balances</b>	7,287,383.	34	8,060,911.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,714,606.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,478,562.
3	Revenue less expenses Subtract line 2 from line 1	3	236,044.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,905,849.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	388,119.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	6,530,012.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" 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		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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 in Schedule O	X	
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	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
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

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

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**2010**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization <b>INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA</b>	Employer identification number <b>73-0296927</b>
---	---

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV
- 2 Political expenditures . . . . . ▶ \$ \_\_\_\_\_
- 3 Volunteer hours . . . . . \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2010

JSA  
0E1264 0 040

**Part II-A. Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group
- B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b>	Other exempt purpose expenditures . . . . .														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b>	Lobbying nontaxable amount Enter the amount from the following table in both columns														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b>	Subtract line 1g from line 1a If zero or less, enter -0- . . . . .														
<b>i</b>	Subtract line 1f from line 1c If zero or less, enter -0- . . . . .														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2 a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with columns (a) Yes/No and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation... a Volunteers? b Paid staff or management... c Media advertisements? d Mailings to members... e Publications... f Grants to other organizations... g Direct contact with legislators... h Rallies, demonstrations... i Other activities? j Total Add lines 1c through 1i? 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with columns Yes/No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carryover lobbying and political expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

Table with columns 1-5 and Amount. Rows include: 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 5 Taxable amount of lobbying and political expenditures (see instructions)

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1. Also, complete this part for any additional information

Series of horizontal dashed lines for providing supplemental information.

**Part IV** Supplemental Information *(continued)*

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees...

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses incurred..., 8 Does each conservation easement reported on line 2(d) above satisfy the requirements..., 9 In Part XIV, describe how the organization reports conservation easements...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8

Table with 2 columns: Amounts. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2010

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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 are a 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 XIV

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?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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?

b If "Yes," explain the arrangement in Part XIV and complete the following table

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g (Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance)

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment, b Permanent endowment, c Term endowment

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations, (ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10

Table with 5 columns: Description of investment, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).

**Part VII Investments - Other Securities.** 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)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12)		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13)		

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) SECURITY DEPOSIT	89,175.
(2) DUE FROM IPAA EDUCATIONAL FDN	106,620.
(3) 457 PLAN ASSETS	279,274.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15)	475,069.

**Part X Other Liabilities.** See Form 990, Part X, line 25

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) DEFERRED RENT	176,961.
(3) LIABILITY UNDER CAPITAL LEASE	104,192.
(4) POST RETIREMENT LIABILITY	161,363.
(5) 457 PLAN LIABILITY	279,274.
(6) DUE TO IPAA EDUCATIONAL FOUNDATION	0.
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25)	721,790.

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

Table with 10 rows for reconciliation of net assets. Columns include description, line number, and a blank column for values.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows and sub-rows (a-e) for reconciliation of revenue. Includes sub-columns 2a-2d and 4a-4b.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows and sub-rows (a-e) for reconciliation of expenses. Includes sub-columns 2a-2d and 4a-4b.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Series of horizontal dashed lines provided for entering supplemental information.

**Part XIV** Supplemental Information (continued)

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events
	GOLF TOURNAMENT (event type)	(event type)	0. (total number)	(add col (a) through col (c))
<b>Revenue</b>				
1 Gross receipts . . . . .	287,315.			287,315.
2 Less Charitable contributions . . . . .	265,715.			265,715.
3 Gross income (line 1 minus line 2). . . . .	21,600.			21,600.
<b>Direct Expenses</b>				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .				
6 Rent/facility costs . . . . .				
7 Food and beverages . . . . .				
8 Entertainment . . . . .				
9 Other direct expenses . . . . .	171,049.			171,049.
10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				( 171,049.)
11 Net income summary Combine line 3, column (d), and line 10 . . . . .				-149,449.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
	<b>Revenue</b>			
1 Gross revenue . . . . .				
<b>Direct Expenses</b>				
2 Cash prizes . . . . .				
3 Noncash prizes . . . . .				
4 Rent/facility costs . . . . .				
5 Other direct expenses . . . . .				
6 Volunteer labor . . . . .	Yes _____ % No	Yes _____ % No	Yes _____ % No	
7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .				( )
8 Net gaming income summary Combine line 1, column d, and line 7 . . . . .				

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in
 

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? . . . . .

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 BARRETT B. RUSSELL	(i)	460,641.		11,826.	22,000.	17,037.	511,504.	
	(ii)	0.					0.	
2 DANIEL T. NAATZ	(i)	212,753.		6,898.	10,082.	7,407.	237,140.	
	(ii)	0.					0.	
3 LEE O. FULLER	(i)	233,133.		9,855.	13,603.	20,736.	277,327.	
	(ii)	0.					0.	
4 C. JEFFREY ESHELMAN II	(i)	206,514.		5,913.	9,204.	7,407.	229,038.	
	(ii)	0.					0.	
5 TINA L. HAMLIN	(i)	178,041.		6,898.	8,185.	20,736.	213,860.	
	(ii)	0.					0.	
6 ROBERT JARVIS	(i)	193,642.			5,475.	20,736.	219,853.	
	(ii)	0.					0.	
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

SUPPLEMENTAL POST-RETIREMENT BENEFITS

SCHEDULE J, PART I, LINE 4B

THE ORGANIZATION HAS AN AGREEMENT WITH ITS CURRENT PRESIDENT TO PAY THE HEALTH INSURANCE PREMIUMS FOR THE PRESIDENT AND HIS SPOUSE DURING RETIREMENT AND THROUGHOUT THE LIFE OF EACH OF THEM. UNDER THE AGREEMENT, THE ORGANIZATION WILL PROVIDE THEM WITH THE SAME HEALTH COVERAGE PROVIDED TO THE ORGANIZATION'S EMPLOYEES AT THAT TIME. THE MAXIMUM BENEFIT TO BE PAID UNDER THIS AGREEMENT CANNOT EXCEED \$15,000 ANNUALLY. NO CONTRIBUTIONS HAVE BEEN MADE TO DATE TO FUND THIS AGREEMENT.

# 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.

Name of the organization

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

PROCESS FOR REVIEWING FORM 990

PART VI, SECTION A, LINE 11A

THE ORGANIZATION EMPLOYS AN OUTSIDE CPA FIRM TO PREPARE THEIR FORM 990. UPON COMPLETION, A DRAFT IS EMAILED TO THE ORGANIZATION'S PRESIDENT AND DIRECTOR OF FINANCE, WHO THEN FORWARD THE DRAFT TO THE ORGANIZATION'S FINANCE COMMITTEE. AFTER THE DRAFT IS REVIEWED BY ALL PARTIES, ANY NECESSARY CHANGES ARE MADE BY THE CPA FIRM. THE FINAL FORM IS SENT TO THE PRESIDENT, WHO THEN SIGNS AND FILES THE FORM WITH THE IRS.

PROCESS FOR MONITORING CONFLICT OF INTEREST POLICY

PART VI, SECTION B, LINE 12C

THE ORGANIZATION'S PRESIDENT MONITORS AND ENFORCES THE CONFLICT OF INTEREST POLICY. THE PRESIDENT DISALLOWS ANY RELATIONSHIPS WHICH VIOLATE THE POLICY.

PROCESS FOR SALARY APPROVAL

PART VI, SECTION B, LINE 15B

ALL SALARIES ARE REVIEWED AND APPROVED BY THE BOARD CHAIR. AS PART OF THE REVIEW PROCESS, THE BOARD CHAIR USES INDEPENDENT COMPENSATION SURVEYS. THE FINANCE COMMITTEE THEN APPROVES SALARY EXPENSE AS A LINE ITEM DURING THE BUDGET PROCESS.

POLICY FOR PUBLIC DISCLOSURE

PART VI, SECTION C, LINE 19

THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA	Employer identification number 73-0296927
--	--

INTEREST POLICY OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

OTHER CHANGES IN NET ASSETS

PART XI, LINE 5

UNREALIZED GAIN ON INVESTMENTS \$388,119

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

IPAA JOINED FORCES WITH THE BUSINESS INDUSTRY POLITICAL ACTION COMMITTEE (BIPAC) TO HELP OUR MEMBER COMPANIES AND STATE COOPERATING ASSOCIATIONS ACHIEVE THEIR ELECTION AND PUBLIC POLICY GOALS BY LINKING THE IPAA POLITICAL WEBSITE TO THE OKLAHOMA INDEPENDENT PETROLEUM ASSOCIATION, OHIO OIL AND GAS ASSOCIATION, THE MICHIGAN OIL AND GAS ASSOCIATION AND THE INDEPENDENT OIL AND GAS ASSOCIATION OF WEST VIRGINIA, WITH MORE ASSOCIATIONS TO FOLLOW. IPAA HAS BEEN WORKING CLOSELY WITH FORMER CONGRESSMEN TO ACQUIRE MORE INTELLIGENCE ON DEMOCRATIC ENERGY AND TAX STRATEGIES; EXPAND THE PRESENTATION OF IPAA'S MESSAGES INTO A MORE EXTENSIVE NUMBER OF DEMOCRATIC MEMBERS; AND CONNECT MORE AGGRESSIVELY WITH THE DEMOCRATIC LEADERSHIP. IN ADDITION, WE WILL PROVIDE A YOUNG PROFESSIONAL GUEST SPEAKER CAREER SERIES, JUNIOR ACHIEVEMENT LEADERSHIP TRAINING, ACADEMIC COMPETITIONS AND FIELD TRIPS. IPAA NOW HOSTS A ROBUST, YEAR-ROUND SCHEDULE OF MORE THAN 20 PROGRAMS THAT OFFER THE INDUSTRY UNPARALLELED OPPORTUNITIES FOR BOTH NETWORKING AND INFORMATION. IPAA EVENTS ATTRACT 25,000 PARTICIPANTS THROUGHOUT THE YEAR, WHICH COULD NOT BE POSSIBLE WITHOUT THE CONTINUED SUPPORT AND DEDICATION OF OUR MEMBERS.

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA	Employer identification number 73-0296927
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## ATTACHMENT 2

PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES,  
KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

(A) NAME AND TITLE	(B) HOURS	(C) POSITION						COMPENSATION FROM		
		(1)	(2)	(3)	(4)	(5)	(6)	(D) ORG.	(E) REL. ORG.	(F) OTHER
29 JEFF WOJAHN DIRECTOR	1.00	X						0.	0.	0.
30 H.G. KLEEMEIER IMM. PAST CHAIR	1.00	X						0.	0.	0.
31 W. JONATHAN AIREY DIRECTOR	1.00	X						0.	0.	0.
32 CHARLES D. DAVIDSON DIRECTOR	1.00	X						0.	0.	0.
33 ALLAN D. FRIZZELL DIRECTOR	1.00	X						0.	0.	0.
34 NINA HUTTON DIRECTOR	1.00	X						0.	0.	0.
35 TERRENCE S. JACOBS DIRECTOR	1.00	X						0.	0.	0.
36 VIRGINIA B. LAZENBY VICE CHAIR	1.00	X						0.	0.	0.
37 KELLY E. MILLER DIRECTOR	1.00	X						0.	0.	0.
38 TIM MURRAY DIRECTOR	1.00	X						0.	0.	0.
39 ROBERT L. NANCE DIRECTOR	1.00	X						0.	0.	0.
40 DIEMER TRUE TREASURER	1.00	X						0.	0.	0.
41 BRUCE H. VINCENT CHAIRMAN	1.00	X						0.	0.	0.
42 MICHAEL C. LINN DIRECTOR	2.00	X						0.	0.	0.
43 JOHN PILKINGTON DIRECTOR	1.00	X						0.	0.	0.
44 J.C. "CHRIS" HALL DIRECTOR	1.00	X						0.	0.	0.
45 J. ROY DEE DIRECTOR	1.00	X						0.	0.	0.
46 MURPHY MARKHAM DIRECTOR	1.00	X						0.	0.	0.
47 RAUL BRITO DIRECTOR	1.00	X						0.	0.	0.
48 KEN WHITEHURST DIRECTOR	1.00	X						0.	0.	0.
49 J. D. HUGHES DIRECTOR	1.00	X						0.	0.	0.

Name of the organization <b>INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA</b>	Employer identification number <b>73-0296927</b>
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ATTACHMENT 2 (CONT'D)

50	FRANK BARBER DIRECTOR	1.00	X		0.	0.	0.
51	WILLIAM MYLER, JR. DIRECTOR	1.00	X		0.	0.	0.
52	TOM RILEY DIRECTOR	1.00	X		0.	0.	0.
53	STEVEN MUELLER DIRECTOR	1.00	X		0.	0.	0.
54	LEE BOOTHBY DIRECTOR	1.00	X		0.	0.	0.
55	JIM BOWZER DIRECTOR	1.00	X		0.	0.	0.
56	SCOTT SHEFFIELD DIRECTOR	1.00	X		0.	0.	0.
57	DONALD HRAP DIRECTOR	1.00	X		0.	0.	0.
58	CHUCK MELOY DIRECTOR	1.00	X		0.	0.	0.
59	TERI WILLIAMS DIRECTOR	1.00	X		0.	0.	0.
60	RICHARD SMITH DIRECTOR	1.00	X		0.	0.	0.
61	BOB FRYKLUND DIRECTOR	1.00	X		0.	0.	0.
62	TARA LEWIS DIRECTOR	1.00	X		0.	0.	0.
63	BARRETT B. RUSSELL PRESIDENT	40.00		X X X	472,467.	0.	39,037.
64	DANIEL T. NAATZ VP-FED. RESOURCES/POL. AFFAIRS	40.00		X	219,651.	0.	17,489.
65	LEE O. FULLER VP-GOVERNMENT RELATIONS	40.00		X	242,988.	0.	34,339.
66	C. JEFFREY ESHELMAN II VP-PUBLIC AFFAIRS/COMM.	40.00		X	212,427.	0.	16,611.
67	TINA L. HAMLIN VP-MEETINGS	40.00		X	184,939.	0.	28,921.
68	ROBERT JARVIS VP OF BUS DEV, MEMBERSHIP	40.00		X	193,642.	0.	26,211.

ATTACHMENT 3

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>(A) TOTAL REVENUE</u>	<u>(B) RELATED OR EXEMPT REVENUE</u>	<u>(C) UNRELATED BUSINESS REV.</u>	<u>(D) EXCLUDED REVENUE</u>
INTEREST & DIVIDEND INCOME	215,162.			215,162.

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA	Employer identification number 73-0296927
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ATTACHMENT 3 (CONT'D)

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
TOTALS	<u>215,162.</u>			<u>215,162.</u>

ATTACHMENT 4

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
GOLF TOURNAMENT	265,715.
TOTAL	<u>265,715.</u>

ATTACHMENT 5

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
GOLF TOURNAMENT	21,600.	171,049.	-149,449.
TOTALS	<u>21,600.</u>	<u>171,049.</u>	<u>-149,449.</u>

ATTACHMENT 6

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID INSURANCE	31,054.
OTHER PREPAID	97,153.
PREPAID POSTAGE	2,489.

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA	Employer identification number 73-0296927
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ATTACHMENT 6 (CONT'D)

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
TOTALS	<u>130,696.</u>

ATTACHMENT 7

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
MARKETABLE SECURITIES	6,542,131.	FMV
TOTALS	<u>6,542,131.</u>	

ATTACHMENT 8

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
DEFERRED REVENUE	334,078.
TOTALS	<u>334,078.</u>

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2010**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

▶ Attach to Form 990.

▶ See separate instructions.

Name of the organization  
**INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA**

Employer identification number  
**73-0296927**

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33 )

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year )

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) IPAA EDUCATIONAL FOUNDATION 52-1849282 1201 15TH STREET, NW WASHINGTON, DC 20005	EDUCATION	DC	501 (C) (3)	11A	N/A		
(2) IPAA WILDCATTERS FUND 1201 15TH STREET, NW WASHINGTON, DC 20005	POLITICAL	DC	527 (F) (3)		N/A		
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

For Paperwork Reduction Act Notice, see the Instructions for Form 990

Schedule R (Form 990) 2010

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year )

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year )

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) PETROLEUM INDEPENDENT PUBLISHERS, INC 1201 15TH STREET, NW WASHINGTON, DC 20005	INACTIVE	DC	N/A	C CORP	0.	0.	0 0000
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36 )

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .	<b>1a</b>	
<b>b</b> Gift, grant, or capital contribution to other organization(s) . . . . .	<b>1b</b>	
<b>c</b> Gift, grant, or capital contribution from other organization(s) . . . . .	<b>1c</b>	
<b>d</b> Loans or loan guarantees to or for other organization(s) . . . . .	<b>1d</b>	
<b>e</b> Loans or loan guarantees by other organization(s) . . . . .	<b>1e</b>	
<b>f</b> Sale of assets to other organization(s) . . . . .	<b>1f</b>	
<b>g</b> Purchase of assets from other organization(s) . . . . .	<b>1g</b>	
<b>h</b> Exchange of assets . . . . .	<b>1h</b>	
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s) . . . . .	<b>1i</b>	
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s) . . . . .	<b>1j</b>	
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s) . . . . .	<b>1k</b>	
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s) . . . . .	<b>1l</b>	
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets . . . . .	<b>1m</b>	X
<b>n</b> Sharing of paid employees . . . . .	<b>1n</b>	X
<b>o</b> Reimbursement paid to other organization for expenses . . . . .	<b>1o</b>	
<b>p</b> Reimbursement paid by other organization for expenses . . . . .	<b>1p</b>	X
<b>q</b> Other transfer of cash or property to other organization(s) . . . . .	<b>1q</b>	
<b>r</b> Other transfer of cash or property from other organization(s) . . . . .	<b>1r</b>	

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) IPAA EDUCATIONAL FOUNDATION	M, N	217,075.	FMV
(2) IPAA EDUCATIONAL FOUNDATION	P	106,620.	FMV
(3)			
(4)			
(5)			
(6)			

**Part VI** Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37 )

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) _____										
(2) _____										
(3) _____										
(4) _____										
(5) _____										
(6) _____										
(7) _____										
(8) _____										
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										
(15) _____										
(16) _____										

**Part VII** Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)





Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to your tax return.

Attachment Sequence No 67

Name(s) shown on return

Identifying number

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

73-0296927

Business or activity to which this form relates

GENERAL DEPRECIATION

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 13 rows for general depreciation calculations, including lines 1-13 for maximum amount, total cost, threshold, reduction, and carryover.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

Table with 3 rows (14-16) for special depreciation allowance, section 168(f)(1) election, and other depreciation.

Part III MACRS Depreciation (Do not include listed property)

Section A

Table with 2 rows (17-18) for MACRS deductions and general asset accounts.

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) for asset classification, month/year, basis, recovery period, convention, method, and depreciation deduction.

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

Table with 6 columns (a-f) for class life, month/year, basis, recovery period, convention, and method.

Part IV Summary (See instructions)

Table with 3 rows (21-23) for summary of listed property, total depreciation, and section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 26 Property used more than 50% in a qualified business use 27 Property used 50% or less in a qualified business use 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

42 Amortization of costs that begins during your 2010 tax year (see instructions) 43 Amortization of costs that began before your 2010 tax year 44 Total Add amounts in column (f) See the instructions for where to report

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

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

### Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (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 <b>INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA</b>	Employer identification number <b>73-0296927</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>1201 15TH STREET, NW</b>	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>WASHINGTON, DC 20005</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	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 ▶ BARRY RUSSELL

Telephone No ▶ 202 857-4722

FAX No ▶ \_\_\_\_\_

- 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 EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
 ▶  calendar year 2010 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 Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a \$
b If this application is for Form 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	3b \$
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	3c \$ <u>NONE</u>

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)**

Type or print File by the extended due date for filing your return See instructions	Name of exempt organization <b>INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA</b>	Employer identification number <b>73-0296927</b>
	Number, street, and room or suite no. If a P O box, see instructions. <b>1201 15TH STREET, NW</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WASHINGTON, DC 20005</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	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

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

• The books are in the care of  **BARRY RUSSELL**  
 Telephone No.  **202 857-4722** FAX No.

• 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 EINs of all members the extension is for

- I request an additional 3-month extension of time until 11/15, 2011
- For calendar year 2010, or other tax year beginning 20, and ending 20
- If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension ADDITIONAL TIME IS NEEDED IN ORDER TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	<b>8a</b>	\$
<b>b</b> If this application is for Form 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 and any amount paid previously with Form 8868	<b>8b</b>	\$
<b>c</b> Balance Due. Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	<b>8c</b>	\$ <u>NONE</u>

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form

Signature  [Signature] Title  CPA Date  08/15/2011

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**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)**

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

OMB No 1545-0047  
**2011**  
**Open to Public Inspection**

**A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization: INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA  
 Doing Business As: \_\_\_\_\_  
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 1201 15TH STREET NW NO 300  
 City or town, state or country, and ZIP + 4: WASHINGTON, DC 20005

**D** Employer identification number: 73-0296927  
**E** Telephone number: (202) 857-4722  
**G** Gross receipts \$ 10,361,312

**F** Name and address of principal officer: BARRY RUSSELL, 1201 15TH STREET NW, WASHINGTON, DC 20005

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number ▶ \_\_\_\_\_

**I** Tax-exempt status:  501(c)(3)  501(c) ( 6 ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ WWW IPAA ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶ \_\_\_\_\_  
**L** Year of formation: 1929 **M** State of legal domicile: OK

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities SEE SCHEDULE O		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	62
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	62
	<b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a) . . . . .	<b>5</b>	37
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	0
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	4,481,330	4,280,067
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	4,166,557	5,668,442
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	215,162	384,927
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	-148,443	-20,054
		8,714,606	10,313,382
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	0	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,612,734	3,860,343
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <sup>0</sup>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	4,865,828	6,044,868
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	8,478,562	9,905,211	
<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .	236,044	408,171	
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) . . . . .	8,060,911	9,402,910
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	1,530,899	2,464,727
<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	6,530,012	6,938,183	

**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. Declaration of preparer (other than officer) is based on information furnished by filer.

**Sign Here**  
 Signature of officer: \*\*\*\*\*  
 Type or print name and title: BARRY RUSSELL OFFICER

**Paid Preparer's Use Only**  
 Preparer's signature: J SCOTT DENLINGER Date: \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: CBIZ MHM LLC, 3 BETHESDA METRO CENTER SUITE 600, BETHESDA, MD 20814

May the IRS discuss this return with the preparer shown above? (see instructions)

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III  Yes  No

**1** Briefly describe the organization's mission

IPAA EDUCATES THE CONGRESS, PUBLIC, AND NATIONAL NEWS MEDIA CONCERNING THE ROLE OF INDEPENDENT PRODUCERS IN PROVIDING A SECURE SOURCE OF ENERGY FOR AMERICA

**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 and section 4947(a)(1) trusts 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 \$ including grants of \$ ) (Revenue \$ )  
GOVERNMENT RELATIONS - ACTIVELY WORKED TOWARD INFLUENCING VARIOUS LEGISLATION PERTAINING TO THE OIL AND GAS INDUSTRY, THROUGH LOBBYING

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
MEETINGS - PLANNED AND CONDUCTED COMMITTEE MEETINGS, REGIONAL SEMINARS, ISSUES FORUMS, AND NATIONAL CONFERENCES WHICH DISSEMINATED INFORMATION REGARDING INDUSTRY ISSUES

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
COMMUNICATIONS - DISSEMINATED INFORMATION PERTAINING TO IPAA AS A WHOLE AND TO ITS INDIVIDUAL PROGRAMS CONDUCTED PRESS RELEASES TO THE PUBLIC AND TO VARIOUS NEWSLETTERS

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses \$

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .		No
<b>2</b>	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/> . . . . .	Yes	
<b>3</b>	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> <input checked="" type="checkbox"/> . . . . .		No
<b>4</b>	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/> . . . . .		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/> . . . . .		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/> . . . . .		No
<b>9</b>	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/> . . . . .		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/> . . . . .		No
<b>11</b>	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>b</b>	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>c</b>	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> <input checked="" type="checkbox"/> . . . . .		No
<b>d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>e</b>	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> <input checked="" type="checkbox"/> . . . . .		No
<b>b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> <input checked="" type="checkbox"/> . . . . .	Yes	
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .		No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<b>b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I</i> . . . . .		No
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? <i>If "Yes," complete Schedule F, Part II and IV</i> . . . . .		No
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S? <i>If "Yes," complete Schedule F, Part III and IV</i> . . . . .		No
<b>17</b>	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> . . . . .		No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	Yes	
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .		No
<b>20a</b>	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .		No
<b>b</b>	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements . . . . .		

**Part IV Checklist of Required Schedules** (continued)

<b>21</b>	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . . <input checked="" type="checkbox"/>	<b>21</b>	Yes	
<b>22</b>	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . . <input checked="" type="checkbox"/>	<b>22</b>		No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . . <input checked="" type="checkbox"/>	<b>23</b>	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .	<b>24a</b>		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>		
<b>b</b>	Is the organization 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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>		
<b>26</b>	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	<b>26</b>		No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>		No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>		No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>		No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . . <input checked="" type="checkbox"/>	<b>33</b>		No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . . <input checked="" type="checkbox"/>	<b>34</b>	Yes	
<b>35a</b>	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	<b>35a</b>		No
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input checked="" type="checkbox"/>	<b>35b</b>		No
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>		
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> <input checked="" type="checkbox"/>	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .		
	<b>1a</b> 30		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.		
	<b>2a</b> 37		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
<b>4a</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 or securities account)?		No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b>	Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b>	Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b>	Enter		
<b>a</b>	Gross income from members or shareholders.	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b>	Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	<b>13a</b>	
<b>b</b>	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>	
<b>c</b>	Enter the aggregate amount of reserves on hand.	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	<b>14b</b>	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .		No
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		No
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following . . . . .		
<b>8a</b>	The governing body? . . . . .	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		No

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		No
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .		No
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review the Form 990 . . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>12b</b>	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	Yes	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	Yes	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? . . . . .		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	Yes	
<b>15b</b>	Other officers or key employees of the organization . . . . .	Yes	
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		No
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**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 Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization   
 BARRY RUSSELL  
 1201 15TH STREET NW  
 WASHINGTON, DC 20005  
 (202) 857-4722



**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 (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table										
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							2,297,625	0	239,587	

**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 **▶** 11

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<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>	Yes	
<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>		No

**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
IDA POST CPA LLC 10300 SORRELL AVENUE POTOMAC, MD 20854		134,216
JAMES COLLINS 7728 EAST 98TH PLACE TULSA, OK 74133		116,145

**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 **▶** 2

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b>					
	<b>b</b>	Membership dues . . . . . <b>1b</b>	4,125,017				
	<b>c</b>	Fundraising events . . . . . <b>1c</b>	147,900				
	<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>	7,150				
	<b>g</b>	Noncash contributions included in lines 1a-1f \$ _____					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶	4,280,067				
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b>	CONFERENCES & SEMINARS	611430	3,000,274	3,000,274		
	<b>b</b>	ANNUAL & MID YEAR MEET	611430	2,626,285	2,626,285		
	<b>c</b>	SUBSCRIPTIONS & OTHER	511120	41,883	41,883		
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue					
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶		5,668,442				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		221,091		221,091	
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . ▶					
	<b>5</b>	Royalties . . . . . ▶		127		127	
	<b>6a</b>	(i) Real		(ii) Personal			
		<b>b</b>	Gross rents				
		<b>b</b>	Less rental expenses				
		<b>c</b>	Rental income or (loss)				
	<b>d</b>	<b>Net rental income or (loss)</b> . . . . . ▶					
	<b>7a</b>	(i) Securities		(ii) Other			
		<b>b</b>	Gross amount from sales of assets other than inventory	163,836			
		<b>b</b>	Less cost or other basis and sales expenses	0			
		<b>c</b>	Gain or (loss)	163,836			
	<b>d</b>	<b>Net gain or (loss)</b> . . . . . ▶		163,836	163,836		
	<b>8a</b>	Gross income from fundraising events (not including \$ 147,900 of contributions reported on line 1c) See Part IV, line 18 . . . . .					
	<b>a</b>		25,360				
<b>b</b>	Less direct expenses . . . . . <b>b</b>	47,930					
<b>c</b>	<b>Net income or (loss) from fundraising events</b> . . . ▶		-22,570		-22,570		
<b>9a</b>	Gross income from gaming activities See Part IV, line 19 . . . . .						
<b>a</b>							
<b>b</b>	Less direct expenses . . . . . <b>b</b>						
<b>c</b>	<b>Net income or (loss) from gaming activities</b> . . . ▶						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .						
<b>a</b>							
<b>b</b>	Less cost of goods sold . . . . . <b>b</b>						
<b>c</b>	<b>Net income or (loss) from sales of inventory</b> . . . ▶						
Miscellaneous Revenue		Business Code					
<b>11a</b>	MISCELLANEOUS REVENUE	900099	2,389	2,389			
<b>b</b>							
<b>c</b>							
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶		2,389				
<b>12</b>	<b>Total revenue.</b> See Instructions . . . . . ▶		10,313,382	5,834,667	0	198,648	

**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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
<b>2</b>	Grants and other assistance to individuals in the United States See Part IV, line 22				
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
<b>4</b>	Benefits paid to or for members				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	2,297,625			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages	713,775			
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	201,855			
<b>9</b>	Other employee benefits . . . . .	456,449			
<b>10</b>	Payroll taxes . . . . .	190,639			
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .	252			
<b>b</b>	Legal . . . . .	71,255			
<b>c</b>	Accounting . . . . .	183,686			
<b>d</b>	Lobbying . . . . .				
<b>e</b>	Professional fundraising See Part IV, line 17 . . . . .				
<b>f</b>	Investment management fees . . . . .				
<b>g</b>	Other . . . . .	2,313,527			
<b>12</b>	Advertising and promotion . . . . .	109,163			
<b>13</b>	Office expenses . . . . .	55,214			
<b>14</b>	Information technology . . . . .				
<b>15</b>	Royalties . . . . .				
<b>16</b>	Occupancy . . . . .	558,298			
<b>17</b>	Travel . . . . .	339,298			
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b>	Conferences, conventions, and meetings . . . . .	1,241,129			
<b>20</b>	Interest . . . . .	4,781			
<b>21</b>	Payments to affiliates . . . . .				
<b>22</b>	Depreciation, depletion, and amortization . . . . .	74,592			
<b>23</b>	Insurance . . . . .	26,360			
<b>24</b>	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
<b>a</b>	PRINTING & PRODUCTION	255,733			
<b>b</b>	COMPUTER SERVICES	231,721			
<b>c</b>	EQUIPMENT RENTAL & MAIN	176,580			
<b>d</b>	BANK FEES	137,276			
<b>e</b>					
<b>f</b>	All other expenses	266,003			
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	9,905,211			
<b>26</b>	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	750	<b>1</b>	750
	<b>2</b> Savings and temporary cash investments . . . . .	724,300	<b>2</b>	1,608,552
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	21,670	<b>4</b>	10,520
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	130,696	<b>9</b>	111,854
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	1,141,150		
	<b>b</b> Less accumulated depreciation . . . . .	904,681	166,295	<b>10c</b> 236,469
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	6,542,131	<b>12</b>	6,923,414
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	475,069	<b>15</b>	511,351
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	8,060,911	<b>16</b>	9,402,910	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	475,031	<b>17</b>	1,015,794
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	334,078	<b>19</b>	354,019
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .	721,790	<b>25</b>	1,094,914
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	1,530,899	<b>26</b>	2,464,727
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	6,455,012	<b>27</b>	6,938,183
	<b>28</b> Temporarily restricted net assets . . . . .	75,000	<b>28</b>	0
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	6,530,012	<b>33</b>	6,938,183	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	8,060,911	<b>34</b>	9,402,910	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	10,313,382
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	9,905,211
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	408,171
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	6,530,012
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	0
<b>6</b>	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	6,938,183

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" 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?		No
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	Yes	
<b>c</b>	If "Yes," to 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 in Schedule O	Yes	
<b>d</b>	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
<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?		No
<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 in Schedule O and describe any steps taken to undergo such audits		

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 73-0296927  
**Name:** INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

**Form 990, Special Condition Description:**

**Special Condition Description**

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
MICHAEL D WATFORD VICE CHAIR	1 00	X					0	0	0	
DIEMER TRUE TREASURER	1 00	X					0	0	0	
BRUCE H VINCENT IMMEDIATE PAST CHAIRMAN	1 00	X					0	0	0	
JOHN RICHARDSON DIRECTOR	1 00	X					0	0	0	
CATHERINE N MEDLOCK DIRECTOR	1 00	X					0	0	0	
RALPH J GOEHRING DIRECTOR	1 00	X					0	0	0	
ROD ESON DIRECTOR	1 00	X					0	0	0	
JC CHRIS HALL DIRECTOR	1 00	X					0	0	0	
ROBERT BAYLESS JR DIRECTOR	1 00	X					0	0	0	
J ROY DEE III DIRECTOR	1 00	X					0	0	0	
DOUGLAS REYNOLDS JR DIRECTOR	1 00	X					0	0	0	
RAUL BRITO DIRECTOR	1 00	X					0	0	0	
BILL BARR DIRECTOR	1 00	X					0	0	0	
KEN WHITEHURST DIRECTOR	1 00	X					0	0	0	
FRANK BARBER DIRECTOR	1 00	X					0	0	0	
MARK MILLER DIRECTOR	1 00	X					0	0	0	
WILLIAM MYLER JR DIRECTOR	1 00	X					0	0	0	
BRIAN CEBULL DIRECTOR	1 00	X					0	0	0	
BETTY READ YOUNG DIRECTOR	1 00	X					0	0	0	
SEAN O'NEILL DIRECTOR	1 00	X					0	0	0	
THOMAS BARTOS DIRECTOR	1 00	X					0	0	0	
JERRY JAMES DIRECTOR	1 00	X					0	0	0	
JOHN PILKINGTON DIRECTOR	1 00	X					0	0	0	
JOSEPH WARREN DIRECTOR	1 00	X					0	0	0	
JAMES H WILKES DIRECTOR	1 00	X					0	0	0	

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
DONALD HUPP DIRECTOR	1 00	X						0	0	0
MURPHY MARKHAM IV DIRECTOR	1 00	X						0	0	0
BRUCE FAULKNER DIRECTOR	1 00	X						0	0	0
LEVERT GILLMAN DIRECTOR	1 00	X						0	0	0
JEFF SPARKS DIRECTOR	1 00	X						0	0	0
PHIL DELOZIER DIRECTOR	1 00	X						0	0	0
JD HUGHES DIRECTOR	1 00	X						0	0	0
PHIL KENDRICK JR DIRECTOR	1 00	X						0	0	0
MIKE ANGUS DIRECTOR	1 00	X						0	0	0
TOM RILEY DIRECTOR	1 00	X						0	0	0
TAD TRUE DIRECTOR	1 00	X						0	0	0
STEVEN MUELLER DIRECTOR	1 00	X						0	0	0
DAVID ROBERTS DIRECTOR	1 00	X						0	0	0
DON HRAP DIRECTOR	1 00	X						0	0	0
JOHN RICHELIS DIRECTOR	1 00	X						0	0	0
JOHN KELLY DIRECTOR	1 00	X						0	0	0
CHUCK MELOY DIRECTOR	1 00	X						0	0	0
DAVID BOLE DIRECTOR	1 00	X						0	0	0
SCOTT SHEFFIELD DIRECTOR	1 00	X						0	0	0
JEFF WOJHAN DIRECTOR	1 00	X						0	0	0
NICHOLAS DETULLIS DIRECTOR	1 00	X						0	0	0
LEE BOOTHBY DIRECTOR	1 00	X						0	0	0
STEVE HINCHMAN DIRECTOR	1 00	X						0	0	0
TOM PRICE DIRECTOR	1 00	X						0	0	0
TIM MURRAY DIRECTOR	1 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
KELLY MILLER DIRECTOR	1 00	X						0	0	0
JOHN LUDWIG DIRECTOR	1 00	X						0	0	0
RICHARD SMITH DIRECTOR	1 00	X						0	0	0
CRAIG HOWARD DIRECTOR	1 00	X						0	0	0
BRIAN WOODARD DIRECTOR	1 00	X						0	0	0
TARA LEWIS DIRECTOR	1 00	X						0	0	0
ERIC DILLE DIRECTOR	1 00	X						0	0	0
JON AIREY DIRECTOR	1 00	X						0	0	0
CHUCK DAVIDSON DIRECTOR	1 00	X						0	0	0
BOB FRYKLUND DIRECTOR	1 00	X						0	0	0
TERRY JACOBS DIRECTOR	1 00	X						0	0	0
MIKE LIRN DIRECTOR	1 00	X						0	0	0
VIRGINIA B LAZENBY CHAIRMAN	1 00			X				0	0	0
BARRY RUSSELL PRESIDENT & CEO	40 00			X				487,421	0	29,693
CJ ESHELMAN II VP-PUBLIC AFFAIRS & COMM	40 00					X		210,016	0	21,317
ANNE E FORD ASSOC DIRECTOR - EDUCATION	40 00					X		140,864	0	1,193
LEE FULLER VP- GOV'T RELATIONS	40 00					X		258,548	0	37,391
SUSAN GINSBERG VP-CRUDE OIL & NAT GAS REG AFFAIRS	40 00					X		142,713	0	12,290
TINA HAMLIN VP-MEETINGS	40 00					X		176,632	0	27,144
ROBERT JARVIS VP-BUSINESS DEVELOPMENT	40 00					X		179,703	0	27,839
WENDY KIRCHOFF VICE PRESIDENT	40 00					X		127,295	0	18,464
FREDERICK LAWRENCE VP- ECONOMICS & INT'L AFFAIRS	40 00					X		163,586	0	20,299
THERESE MCCAFFERTY VP-ADMIN & MEMB SERVICES	40 00					X		174,233	0	20,234
DANIEL NAATZ VP-FEDERAL RESOURCES & POLITICAL AFFAIRS	40 00					X		236,614	0	23,723

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below.

Attach to Form 990 or Form 990-EZ. See separate instructions.

2011

Open to Public Inspection

Department of the Treasury Internal Revenue Service

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV
2 Political expenditures
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b> Other exempt purpose expenditures														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-														
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
<b>2a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots non-taxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities? If "Yes," describe in Part IV			
<b>j</b> Total lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	No
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	No
<b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	No

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	4,124,687
<b>2</b> Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b> Current year	<b>2a</b>	1,243,609
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	1,243,609
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	1,443,640
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	-200,031

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number 73-0296927

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically importantly land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's accession and other records, check any of the following that are a 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 XIV

**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" to 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 XIV and complete the following table

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Investment earnings or losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

**2** Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
<b>(i)</b> unrelated organizations . . . . .	<b>3a(i)</b>	
<b>(ii)</b> related organizations . . . . .	<b>3a(ii)</b>	
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>	

**4** Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** 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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .		117,522	50,071	67,451
<b>d</b> Equipment . . . . .		663,711	583,257	80,454
<b>e</b> Other . . . . .		359,917	271,353	88,564
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				236,469



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b>	
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b>	
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b>	
<b>5</b>	Donated services and use of facilities	<b>5</b>	
<b>6</b>	Investment expenses	<b>6</b>	
<b>7</b>	Prior period adjustments	<b>7</b>	
<b>8</b>	Other (Describe in Part XIV)	<b>8</b>	
<b>9</b>	Total adjustments (net) Add lines 4 - 8	<b>9</b>	
<b>10</b>	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	<b>10</b>	

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE ASSOCIATION HAS ADOPTED TOPIC 740-10 WHICH PRESCRIBES MEASUREMENT AND DISCLOSURE REQUIREMENTS FOR CURRENT AND DEFERRED INCOME TAX PROVISIONS THE TOPIC PROVIDES FOR A CONSISTENT APPROACH IN IDENTIFYING AND REPORTING UNCERTAIN TAX PROVISIONS IT IS MANAGEMENT'S BELIEF THAT THE ASSOCIATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number

73-0296927

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
b Internet and e-mail solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<b>GOLF TOURNAMENT</b> (event type)	_____ (event type)	_____ (total number)	(Add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	173,260			173,260
	<b>2</b> Less Charitable contributions . . . . .	147,900			147,900
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	25,360			25,360
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Non-cash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	47,930			47,930
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				( 47,930 )
<b>11</b> Net income summary Combine lines 3 and 10 in column (d) . . . . . ▶				-22,570	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross revenue . . . . .				
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Non-cash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				( )	
<b>8</b> Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," Explain \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," Explain \_\_\_\_\_

- 11** Does the organization operate gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>a</b> The organization's facility	<b>13a</b>
<b>b</b> An outside facility	<b>13b</b>

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2011

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22. Attach to Form 990

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

Employer identification number 73-0296927

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Includes entries for Mountain States Legal Foundation and Consumer Energy Alliance.

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table.
3 Enter total number of other organizations listed in the line 1 table.

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Number of recipients	<b>(c)</b> Amount of cash grant	<b>(d)</b> Amount of non-cash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	<b>(f)</b> Description of non-cash assistance

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

<b>Identifier</b>	<b>Return Reference</b>	<b>Explanation</b>
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 MONITORING USE OF GRANT FUNDS SCHEDULE I, PART I, LINE 2 IPAA ISSUES GRANTS TO ORGANIZATIONS WITH WHICH THEY HAVE FAMILIARITY, AND MAINTAINS CONTACT WITH THOSE ORGANIZATIONS THROUGHOUT THE GRANT PERIOD

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**

▶ **Attach to Form 990. ▶ See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

**Employer identification number**

73-0296927

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?  
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

**5** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?  
If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?  
If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BARRY RUSSELL	(i)	487,421	0	0	2,200	27,493	517,114	0
	(ii)	0	0	0	0	0	0	0
(2) CJ ESHELMAN II	(i)	210,016	0	0	9,163	12,154	231,333	0
	(ii)	0	0	0	0	0	0	0
(3) LEE FULLER	(i)	258,548	0	0	14,253	23,138	295,939	0
	(ii)	0	0	0	0	0	0	0
(4) SUSAN GINSBERG	(i)	142,713	0	0	8,500	3,790	155,003	0
	(ii)	0	0	0	0	0	0	0
(5) TINA HAMLIN	(i)	176,632	0	0	8,498	18,646	203,776	0
	(ii)	0	0	0	0	0	0	0
(6) ROBERT JARVIS	(i)	179,703	0	0	11,100	16,739	207,542	0
	(ii)	0	0	0	0	0	0	0
(7) FREDERICK LAWRENCE	(i)	163,586	0	0	8,475	11,824	183,885	0
	(ii)	0	0	0	0	0	0	0
(8) THERESE MCCAFFERTY	(i)	174,233	0	0	8,918	11,316	194,467	0
	(ii)	0	0	0	0	0	0	0
(9) DANIEL NAATZ	(i)	236,614	0	0	10,064	13,659	260,337	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SUPPLEMENTAL INFORMATION	PART III	SUPPLEMENTAL POST-RETIREMENT BENEFITS. THE ORGANIZATION HAS AN AGREEMENT WITH ITS CURRENT PRESIDENT TO PAY THE HEALTH INSURANCE PREMIUMS FOR THE PRESIDENT AND HIS SPOUSE DURING RETIREMENT AND THROUGHOUT THE LIFE OF EACH OF THEM. UNDER THE AGREEMENT, THE ORGANIZATION WILL PROVIDE THEM WITH THE SAME HEALTH COVERAGE PROVIDED TO THE ORGANIZATION'S EMPLOYEES AT THAT TIME. THE MAXIMUM BENEFIT TO BE PAID UNDER THIS AGREEMENT CANNOT EXCEED \$15,000 ANNUALLY. NO CONTRIBUTIONS HAVE BEEN MADE TO DATE TO FUND THIS AGREEMENT.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization  
INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

**Employer identification number**

73-0296927

Identifier	Return Reference	Explanation
DESCRIPTION OF ORGANIZATION MISSION	FORM 990, PART I, LINE 1	IPAA JOINED FORCES WITH THE BUSINESS INDUSTRY POLITICAL ACTION COMMITTEE (BIPAC) TO HELP OUR MEMBER COMPANIES AND STATE COOPERATING ASSOCIATIONS ACHIEVE THEIR ELECTION AND PUBLIC POLICY GOALS BY LINKING THE IPAA POLITICAL WEBSITE TO THE OKLAHOMA INDEPENDENT PETROLEUM ASSOCIATION, OHIO OIL AND GAS ASSOCIATION, THE MICHIGAN OIL AND GAS ASSOCIATION AND THE INDEPENDENT OIL AND GAS ASSOCIATION OF WEST VIRGINIA, WITH MORE ASSOCIATIONS TO FOLLOW IPAA HAS BEEN WORKING CLOSELY WITH FORMER CONGRESSMEN TO ACQUIRE MORE INTELLIGENCE ON DEMOCRATIC ENERGY AND TAX STRATEGIES, EXPAND THE PRESENTATION OF IPAA'S MESSAGE INTO A MORE EXTENSIVE NUMBER OF DEMOCRATIC MEMBERS, AND CONNECT MORE AGGRESSIVELY WITH THE DEMOCRATIC LEADERSHIP IN ADDITION, WE WILL PROVIDE A YOUNG PROFESSIONAL GUEST SPEAKER CAREER SERIES, JUNIOR ACHIEVEMENT LEADERSHIP TRAINING, ACADEMIC COMPETITIONS AND FIELD TRIPS IPAA NOW HOSTS A ROBUST, YEAR-ROUND SCHEDULE OF MORE THAN 20 PROGRAMS THAT OFFER THE INDUSTRY UNPARALLELED OPPORTUNITIES FOR BOTH NETWORKING AND INFORMATION IPAA EVENTS ATTRACT 25,000 PARTICIPANTS THROUGHOUT THE YEAR, WHICH COULD NOT BE POSSIBLE WITHOUT THE CONTINUED SUPPORT AND DEDICATION OF OUR MEMBERS
	FORM 990, PART VI, SECTION B, LINE 11	THE ORGANIZATION EMPLOYS AN OUTSIDE CPA FIRM TO PREPARE THEIR FORM 990 UPON COMPLETION, A DRAFT IS EMAILED TO THE ORGANIZATION'S PRESIDENT AND DIRECTOR OF FINANCE, WHO THEN FORWARD THE DRAFT TO THE ORGANIZATION'S FINANCE COMMITTEE AFTER THE DRAFT IS REVIEWED BY ALL PARTIES, AND ANY NECESSARY CHANGES ARE MADE BY THE CPA FIRM THE FINAL FORM IS SENT TO THE PRESIDENT, WHO THEN SIGNS AND FILES THE FORM WITH THE IRS
	FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION'S PRESIDENT MONITORS AND ENFORCES THE CONFLICT OF INTEREST POLICY THE PRESIDENT DISALLOWS ANY RELATIONSHIPS WHICH VIOLATE THE POLICY
	FORM 990, PART VI, SECTION B, LINE 15	ALL SALARIES ARE REVIEWED AND APPROVED BY THE BOARD CHAIR AS PART OF THE REVIEW PROCESS, THE BOARD CHAIR USES INDEPENDENT COMPENSATION SURVEYS THE FINANCE COMMITTEE THEN APPROVES SALARY EXPENSE AS A LINE ITEM DURING THE BUDGET PROCESS
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA

**Employer identification number**  
73-0296927

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
<b>(1)</b> IPAA EDUCATIONAL FOUNDATION 1201 15TH STREET NW WASHINGTON, DC 20005 52-1849282	EDUCATION	DC	501(C)(3)	11A	N/A		No
<b>(2)</b> IPAA WILDCATTERS FUND 1201 15TH STREET NW WASHINGTON, DC 20005	POLITICAL	DC	527(F)(3)		N/A		No

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) PETROLEUM INDEPENDENT PUBLISHERS INC 1201 15TH STREET NW WASHINGTON, DC 20005	INACTIVE	DC	N/A	C			

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III or IV

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)
- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)

- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses

- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>	Yes	
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>		No
<b>1r</b>		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b> IPAA EDUCATIONAL FOUNDATION	M	310,000	FMV
<b>(2)</b> IPAA EDUCATIONAL FOUNDATION	P	171,836	FMV
<b>(3)</b>			
<b>(4)</b>			
<b>(5)</b>			
<b>(6)</b>			



**Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

**Identifier****Return Reference****Explanation****Schedule R (Form 990) 2011**