

Short Form Return of Organization Exempt From Income Tax

2008

Department of the Treasury
Internal Revenue Service

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

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

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

Open to Public Inspection

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

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p style="font-size: small;">Please use IRS label or print or type. See Specific Instructions.</p>	<p>C</p> <p style="font-size: large; font-weight: bold;">PROFESSIONAL FIDUCIARY ASSOCIATION</p> <p>ONE CAPITOL MALL #320 SACRAMENTO, CA 95814</p>	<p>D Employer identification number</p> <p style="font-size: large;">68-0222226</p> <p>E Telephone number</p> <p style="font-size: large;">916.4444.3586</p> <p>F Group Exemption Number</p> <p style="text-align: right;">▶</p>
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• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ N/A

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

J Organization type (check only one) — 501(c) (6) (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 528,783.

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

	Description	Line	Amount
REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	421,246.
	3 Membership dues and assessments	3	77,766.
	4 Investment income	4	1,881.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe ▶ <u>SEE STATEMENT 1</u>)	8	27,890.	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	528,783.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	97,152.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	24,282.
	16 Other expenses (describe ▶ <u>SEE STATEMENT 2</u>)	16	302,051.
17 Total expenses (add lines 10 through 16)	17	423,485.	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	105,298.	
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	208,412.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	313,710.

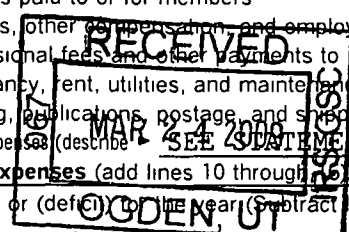
Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	222,106.	22	264,943.
23 Land and buildings		23	
24 Other assets (describe ▶ <u>SEE STATEMENT 3</u>)	63,147.	24	91,423.
25 Total assets	285,253.	25	356,366.
26 Total liabilities (describe ▶ <u>SEE STATEMENT 4</u>)	76,841.	26	42,656.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	208,412.	27	313,710.

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

Form 990-EZ (2008)

SCANNED APR 06 2009



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Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37 a 0		
b Did the organization file Form 1120-POL for this year?		
38 a Did the organization borrow from, or make any loans to, any officer, director, or key employee, or any such loans made in a prior year and still unpaid at the start of the year?		
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
39 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40 a 501(c)(3) organizations Enter amount of tax imposed on the organization under section 4911 ▶ <u>N/A</u> ; section 4912 ▶ _____		
b 501(c)(3) and (4) organizations Did the organization engage in any year or did it become aware of an excess benefit transaction from a director, officer, or key employee? If 'Yes,' complete Schedule L, Part I		
c Enter amount of tax imposed on organization managers or disqualified persons under sections 4912, 4955, and 4958		
d Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ▶ <u>NONE</u>		

42 a The books are in care of ▶ ADVOCACY AND MANAGEMENT GROUP Telephone no ▶ 916.444.3568
 Located at ▶ ONE CAPITOL MALL, STE 320, SACRAMENTO CA ZIP + 4 ▶ 95814

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

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ N/A
▶ **43** | _____ N/A

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		
49 a Did the organization make any transfers to an exempt non-charitable related organization?		
b If 'Yes,' was the related organization(s) a section 527 organization?		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

Total number of other employees paid over \$100,000				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

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: *Jackie Miller* Date: *3/16/09*
 Type or print name and title: *Jackie A. Miller Executive Director*

Paid Preparer's Use Only
 Preparer's signature: *Dan Haley* Date: *3-14-09* Check if self employed: Preparer's Identifying Number (See instructions): *N/A*
 Firm's name (or yours if self-employed), address, and ZIP + 4: *HALEY & COMPANY LLP*
2200 DOUGLAS BLVD STE 250B
ROSEVILLE, CA 95661
 EIN: *N/A*
 Phone no: *(916) 786-8880*

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

PROFESSIONAL FIDUCIARY ASSOCIATION

68-0222226

STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

NEWSLETTER ADVERTISING	\$	9,525.
MISCELLANEOUS		2,233.
NEWSLETTER SUBSCRIPTIONS		600.
REGIONAL MEETING		15,532.
TOTAL	\$	<u>27,890.</u>

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

BANK FEES	\$	10,125.
COMMITTEE		23,685.
CONFERENCES, CONVENTIONS, AND MEETINGS		255,497.
DUES AND SUBSCRIPTIONS		285.
INSURANCE		2,052.
OFFICE EXPENSES		400.
REGIONAL MEETING EXPENSES		6,000.
TELEPHONE		3,756.
TRAVEL		251.
TOTAL	\$	<u>302,051.</u>

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS RECEIVABLE	\$ 2,888.	\$ 5,661.
PREPAID EXPENSES AND DEFERRED CHARGES	21,211.	31,182.
REGION TRUST FUNDS	39,048.	54,580.
TOTAL	<u>\$ 63,147.</u>	<u>\$ 91,423.</u>

STATEMENT 4
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 3,066.	\$ 144.
DEFERRED REVENUE	73,775.	42,512.
TOTAL	<u>\$ 76,841.</u>	<u>\$ 42,656.</u>

**STATEMENT 5
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

PROVIDE INFORMATION TO THE MEMBERSHIP ON ECONOMIC, SOCIAL AND POLITICAL DEVELOPMENTS LIKELY TO AFFECT THE FIDUCIARY;

PROVIDE CONTINUING EDUCATION AND PROMOTE MINIMUM STANDARDS IN THE ADMINISTRATION OF CONSERVATORSHIPS, GUARDIANSHIPS, TRUSTS, ESTATES AND DURABLE POWER OF ATTORNEY;

BUILD AND MAINTAIN AWARENESS OF THE ASSOCIATION AMONG FAMILIES, ATTORNEYS, PROBATE COURT OFFICIALS; VARIOUS CITY AND COUNTY AGENCIES; AND AMONG PRESENT AND POTENTIAL FIDUCIARIES;

PROVIDE ADVOCACY WITH STATE LEGISLATURE;

COOPERATE WITH THE COURTS OF THIS STATE.

**STATEMENT 6
FORM 990-EZ, PART III, LINE 31
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

DESCRIPTION	0. GRANTS	PROGRAM SERVICE EXPENSES
DISSEMINATED INFORMATION TO IMPROVE THE IMAGE OF THE PRIVATE FIDUCIARY AND TO CONTINUE TO EDUCATE THE PUBLIC AS THE THE FIDUCIARY'S FUNCTION.		
INCLUDES FOREIGN GRANTS: NO		
TOTAL	\$ 0.	\$ 0.

**STATEMENT 7
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO