

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545 1150

2009

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

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

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 7/01, 2009, and ending 6/30, 2010

<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>Please use IRS label or print or type. See Specific Instructions</p>	<p>C</p> <p>Alaska Crab Producers Cooperative 2442 NW Market St #397 Seattle, WA 98107</p>	<p>D Employer identification number <u>20-4919396</u></p> <p>E Telephone number <u>206-250-7142</u></p> <p>F Group Exemption Number</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).

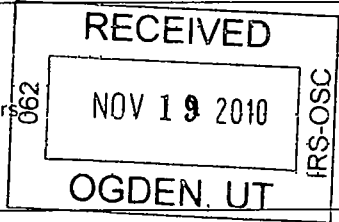
J Tax-exempt status (check only one) — 501(c) (5) (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 51,426.

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

	1 Contributions, gifts, grants, and similar amounts received		1
	2 Program service revenue including government fees and contracts		2
	3 Membership dues and assessments		3 <u>51,426.</u>
	4 Investment income		4
	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)		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 ▶ _____)		8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		9 <u>51,426.</u>
	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 <u>25,390.</u>
	14 Occupancy, rent, utilities, and maintenance		14
	15 Printing, publications, postage, and shipping		15
	16 Other expenses (describe ▶ <u>See Statement 1</u>)		16 <u>25,007.</u>
	17 Total expenses. Add lines 10 through 16		17 <u>50,397.</u>
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)		18 <u>1,029.</u>
	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 <u>1,395.</u>
	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 <u>2,424.</u>



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

		(See the instructions for Part II.)	
		(A) Beginning of year	(B) End of year
22 Cash, savings, and investments		1,395.	2,424.
23 Land and buildings			
24 Other assets (describe ▶ _____)			
25 Total assets		1,395.	2,424.
26 Total liabilities (describe ▶ _____)		0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		1,395.	2,424.

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

Form 990-EZ (2009)

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Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? See Statement 2
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

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

28	<u>See Statement 3</u>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	<u>See Statement 3</u>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	<u>See Statement 3</u>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule)	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
John Jorgensen 1525 N.W. 57th #518 Seattle, WA 98107	President 5.00	0.	0.	0.
Roger Overa 14010 154th Avenue S.E. Renton, WA 98059	Vice President 0.17	0.	0.	0.
Don Jester 112 Harrison Ave. Centralia, WA 98531	Vice President 0.17	0.	0.	0.
David Lethin 112 Harrison Ave. Centralia, WA 98531	Vice President 0.17	0.	0.	0.
Steve Soriano 2442 NW Market Street Seattle, WA 98107	0.17	0.	0.	0.
Walt Casto 19618 61st Avenue SE Snohomish, WA 98296	5.00	0.	0.	0.
Mark Casto 7223 55 St. SE Snohomish, WA 98290	0.17	0.	0.	0.
Keith & Florence Colburn 3117 E. Ames Lake Drive N.E. Redmond, WA 98053	0.17	0.	0.	0.
Erling Skaar 2320 NW 96th Street Seattle, WA 98177	0.17	0.	0.	0.

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

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

42a The organization's books are in care of ▶ John Jorgensen Telephone no ▶ 206 250 7142
 Located at ▶ 1525 NW 57th #518 Seattle WA ZIP + 4 ▶ 98107

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

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

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

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

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

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

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

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

d Total number of other independent contractors each 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: *John Jorgensen* Date: **X 11-15-10**
 Type or print name and title: **X JOHN JORGENSEN PRESIDENT**

Paid Preparer's Use Only
 Preparer's signature: *Gregory L. White* Date: **11-3-10** Check if self employed: Preparer's Identifying Number (See instructions): **N/A**
 Firm's name (or yours if self employed), address, and ZIP + 4: **White Thompson & Co., PS 701 Dexter Ave. N., Suite 400 Seattle, WA 98109-4343**
 EIN: **N/A** Phone no: **206 286 8556**

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

Client 00001897

Alaska Crab Producers Cooperative

20-4919396

11/02/10

01 25PM

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

Bank Fees	\$	64.
Charitable Contributions		5,000.
Dues & Subscriptions		17,496.
Insurance		1,646.
Misc. Expenses		801.
Total	\$	<u><u>25,007.</u></u>

Statement 2
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

The Alaska Crab Producers Cooperative was formed for the purpose of receiving a Cooperative Crab Individual Fishing Quota (IFQ) under the Bering Sea/Aleutian Island Crab Rationalization Program implemented by the National Marine Fisheries Service. The Alaska Crab Producers Cooperative also: allocates the Cooperative IFQ among its members; takes such actions as may be necessary to permit IFQ crab to be harvested by the Cooperative's members in accordance with applicable law; reports, on an annual basis, the Cooperative's members' harvesting activities; and generally exercises the powers of an Alaska cooperative corporation conducive to its purposes, subject to the limitations imposed by the provisions of the Alaska Cooperative Corporation Act, the Fisherman's Collective Marketing Act, and the Cooperative's Articles of Incorporation and Bylaws.

Statement 3
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

The Alaska Crab Producers Cooperative has obtained a Cooperative IFQ permit from the National Marine Fisheries Service (NMFS). The Cooperative IFQ benefits all members of the ACPC and the NMFS in that the Cooperative makes the application for the IFQ permit rather than each of the individual members having to apply for individual IFQ permits. This reduces the paperwork that the individual Cooperative members and the NMFS have to process.

The Cooperative IFQ permit is allocated on a pro rata basis among ACPC's members. The allocation is based upon each member's individual quota share relative to the total quota shares of all the members of ACPC.

The Cooperative members and the NMFS benefit from this because the individual members do not have to apply or communicate individually with the NMFS for an IFQ and the NMFS does not have to process the paperwork for all the individual members.

ACPC requires members to report their catch on a contemporaneous basis. ACPC monitors the members' catch to determine that the catch complies with the Cooperative IFQ permit. ACPC assists members in complying with their individual IFQ compliance issues.

This benefits the members by having ACPC process the paperwork for compliance. The NMFS also benefits because ACPC monitors compliance which reduces the NMFS's paperwork and compliance efforts.

ACPC monitors transfers of quota shares among members. This benefits members and

11/02/10

01 25PM

Statement 3 (continued)
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

the NMFS in that ACPC is able to provide current membership and IFQ ownership data.

ACPC applies annually, by August 1 of each year, for a Cooperative IFQ. This benefits the members and the NMFS in that there is only one application to review and process rather than individual applications from all of the individual Cooperative members.

Statement 4
Form 990-EZ, Part V, Line 33
Activities Not Previously Reported to the IRS

The Cooperative engaged in the following new activities: It contributed funds to a charitable effort for the Chilean Lobstermen and contributed funds to Alaska Bering Sea Crabbers, fka Inter-Coop Exchange Policy Advocacy Committee, a 501(c)(5) organization that advocates for safe and sustainable management of the Bering Sea and Aleutian Islands crab fisheries.