

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2008

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds 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.

**A** For the 2008 calendar year, or tax year beginning 9/1/2008, and ending 8/31/2009

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <u>Oregon Chapter of American Immigration Lawyers Association</u>		<b>D</b> Employer identification number <u>93-1247005</u>
		Number and street (or P O box, if mail is not delivered to street address) <u>208 SW First Avenue</u>		Room/suite <u>360</u>
		City, town, or country <u>Portland</u>	State <u>OR</u>	ZIP + 4 <u>97204</u>
				<b>F</b> Group Exemption Number <u>2542</u>

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

<b>I</b> Website: <u>www.aalioregon.com</u>	<b>G</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶
<b>J</b> Organization type (check only one) — <input checked="" type="checkbox"/> 501(c) ( <u>6</u> ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**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 ▶ \$ 32,280

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

		Revenue		Expenses		Net Assets	
<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	0	<b>10</b>	Grants and similar amounts paid (attach schedule)	<b>10</b>	18,330
<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	262	<b>11</b>	Benefits paid to or for members	<b>11</b>	
<b>3</b>	Membership dues and assessments	<b>3</b>	6,543	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
<b>4</b>	Investment income	<b>4</b>	0	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	
<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	0	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
<b>5b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	0	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	
<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	<b>5c</b>	0	<b>16</b>	Other expenses (describe ▶ See attached statement)	<b>16</b>	4,271
<b>6</b>	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	<b>6</b>		<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	22,601
<b>6a</b>	Gross revenue (not including \$ of contributions reported on line 4)	<b>6a</b>	25,194	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-492
<b>6b</b>	Less: direct expenses other than fundraising expenses	<b>6b</b>	10,171	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	16,041
<b>6c</b>	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>	15,023	<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>	0
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		<b>21</b>	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	<b>21</b>	15,549
<b>7b</b>	Less: cost of goods sold	<b>7b</b>					
<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	0				
<b>8</b>	Other revenue (describe ▶ Miscellaneous receipts)	<b>8</b>	281				
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>9</b>	22,109				

### 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	
<b>22</b>	Cash, savings, and investments	16,041	<b>22</b>	17,549	
<b>23</b>	Land and buildings		<b>23</b>		
<b>24</b>	Other assets (describe ▶)	0	<b>24</b>	0	
<b>25</b>	<b>Total assets</b>	16,041	<b>25</b>	17,549	
<b>26</b>	<b>Total liabilities</b> (describe ▶)	0	<b>26</b>	0	
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	16,041	<b>27</b>	17,549	

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

Form **990-EZ** (2008)

(HTA)

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IRS Ogden, Utah

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A/E



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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
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 ▶ <b>37a</b> 0		
b	Did the organization file Form 1120-POL for this year?		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b> 0		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 <b>39a</b>		
b	Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I.		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year 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		X
41	List the states with which a copy of this return is filed. ▶ _____		
42 a	The books are in care of ▶ Name Nicole Nelson Telephone no. ▶ 503-224-8600 Located at ▶ 208 SW First Ave, Suite 360 City Portland ST OR ZIP + 4 ▶ 97204		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
			X
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		
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 only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 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"

	Yes	No
46		
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Total number of other employees paid over \$100,000 ▶		0	0	0

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
Name _____ Str _____ City _____ ST _____ ZIP _____		0
Name _____ Str _____ City _____ ST _____ ZIP _____		0
Name _____ Str _____ City _____ ST _____ ZIP _____		0
Name _____ Str _____ City _____ ST _____ ZIP _____		0
Name _____ Str _____ City _____ ST _____ ZIP _____		0
Total number of other independent contractors each receiving over \$100,000 ▶		0

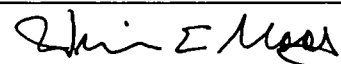
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  Signature of officer  Date 10/2/10

**NICOLE NELSON** TREASURER

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature  Date 9/21/2010 Check if self-employed  Preparer's Identifying Number (See instructions) 541-56-1594

Firm's name (or yours if self-employed), address, and ZIP +4 WILLIAM E MAAS, PC EIN ▶ 93-1223476  
925 COUNTRY CLUB RD STE 101, EUGENE, OR 97401-2271 Phone no ▶ 541-345-3900

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



**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
		Annual Benefit (event type)	(event type)	NONE (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts . . . . . 25,194	0	0	25,194
	2	Less Charitable contributions . . . . . 0	0	0	0
	3	Gross revenue (line 1 minus line 2) . . . . . 25,194	0	0	25,194
Direct Expenses	4	Cash prizes . . . . . 0	0	0	0
	5	Non-cash prizes . . . . . 102	0	0	102
	6	Rent/facility costs . . . . . 7,642	0	0	7,642
	7	Other direct expenses . . . . . 2,427	0	0	2,427
	8	Direct expense summary. Add lines 4 through 7 in column (d) . . . . .			
9	Net income summary. Combine lines 3 and 8 in column (d) . . . . .				15,023

**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 . . . . .			0
Direct Expenses	2	Cash prizes . . . . .			0
	3	Non-cash prizes . . . . .			0
	4	Rent/facility costs . . . . .			0
	5	Other direct expenses . . . . .			0
	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) . . . . .				( 0)
8	Net gaming income summary. Combine lines 1 and 7 in column (d) . . . . .				0

	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 _____		
10a 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>b</b> An outside facility		
<b>14</b> Provide 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>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:			
Name ▶ .....			
Address ▶ .....			
<b>16</b> Gaming manager information			
Name ▶ .....			
Gaming manager compensation ▶ \$ ..... 0			
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>b</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 I, Line 16 (990-EZ) - Other Expenses**

4,271

1	Travel, Meals and Entertainment		
	a Travel	1a	714
	b Total meals and entertainment	1b	
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	150
5	Depreciation, depletion, etc.	5	
6	Equipment rental and maintenance	6	
7	Interest	7	
8	Supplies	8	
9	Telephone	9	
10	Unrelated business income taxes	10	0
11	BANK FEES	11	68
12	AILA TELECONFERENCES	12	626
13	AIC ESSAY CONTEST	13	185
14	HOLIDAY PARTY	14	2,000
15	WEBSITE	15	528
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	

**Part II (Sch G (990/990EZ)) - Events**

	Line 1	Line 2	Line 3	Line 4	Line 5	Line 6	Line 7
	Gross Receipts	Less (Charitable contributions)	Gross Revenue (line 1 minus line 2)	Cash Prizes	Non-cash Prizes	Rent/Facility costs	Other direct expenses
	25,194	0	25,194	0	102	7,642	2,427
1 Annual Benefit	25,194		25,194		102	7,642	2,427
2			0				
3			0				
4			0				
5			0				
6			0				
7			0				
8			0				
9			0				
10			0				
11			0				
12			0				
13			0				
14			0				
15			0				
16			0				
17			0				
18			0				
19			0				
20			0				