

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

Department of the Treasury  
Internal Revenue Service

Open to Public  
Inspection

### A For the 2009 calendar year, or tax year beginning , 2009, and ending

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Please use IRS label or print or type. See Specific Instructions. <b>SAN DIEGO CHAPTER OF APPRAISAL INSTITUTE</b> <b>4849 RONSON CT. #102</b> <b>SAN DIEGO, CA 92111-1805</b>	<b>D</b> Employer identification number <b>23-7420980</b>
		<b>E</b> Telephone number <b>858-292-7324</b>
		<b>F</b> Group Exemption Number ▶ <b>9464</b>
		<b>G</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶

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

**I** Website: ▶ WWW.AISANDIEGO.ORG

**J** Tax-exempt status (check only one) —  501(c) ( 6 ) (insert no)  4947(a)(1) or  527

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **268,487.**

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

		1	2	3	4	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
REVENUE	1	Contributions, gifts, grants, and similar amounts received																									
	2	Program service revenue including government fees and contracts																									
	3	Membership dues and assessments																									
	4	Investment income																									
	5a	Gross amount from sale of assets other than inventory																									
	5b	Less: cost or other basis and sales expenses																									
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																									
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>																									
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)																									
	6b	Less: direct expenses other than fundraising expenses																									
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)																										
7a	Gross sales of inventory, less returns and allowances																										
7b	Less: cost of goods sold																										
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																										
8	Other revenue (describe ▶ _____)																										
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8																										
EXPENSES	10	Grants and similar amounts paid (attach schedule)																									
	11	Benefits paid to or for members																									
	12	Salaries, other compensation, and employee benefits																									
	13	Professional fees and other payments to independent contractors																									
	14	Occupancy, rent, utilities, and maintenance																									
	15	Printing, publications, postage, and shipping																									
	16	Other expenses (describe ▶ <u>SEE STATEMENT 1</u> )																									
17	<b>Total expenses.</b> Add lines 10 through 16																										
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																									
	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)																									
	20	Other changes in net assets or fund balances (attach explanation)																									
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20																									

### 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	186,621.	22 181,022.
23	Land and buildings		23
24	Other assets (describe ▶ <u>SEE STATEMENT 2</u> )	630.	24
25	<b>Total assets</b>	187,251.	25 181,022.
26	<b>Total liabilities</b> (describe ▶ _____)	0.	26 0.
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	187,251.	27 181,022.

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

Form 990-EZ (2009)

SCANNED AUG 30 2010

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Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses
What is the organization's primary exempt purpose? <b>MEMBERSHIP EDUCATION/TRAINING</b>		(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others.)
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		
28	<u>SPECIAL EVENTS &amp; MEETINGS-MONTHLY MEETINGS WITH SPEAKERS AND EVENTS ARE PROVIDED TO MEMBERS. SPECIAL EVENTS FOR MEMBERS ARE ALSO HELD TO ALLOW FOR INTERACTION AMONG MEMBERS.</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	<u>NEWSLETTER-MONTHLY NEWSLETTER IS PUBLISHED TO DISSEMINATE INFORMATION ON THE INSTITUTES ACTIVITIES AND CURRENT EVENTS OF INTEREST TO MEMBERS.</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	<u>MEMBERSHIP ROSTER-ROSTER IS DISTRIBUTED TO ALL INSTITUTE MEMBERS WHICH APPROXIMATES 360.</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule) <b>SEE STATEMENT 3</b> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	<b>Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	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
D. MATT MARSCHALL, MAI 4435 EASTGATE MALL, SUITE 200 SAN DIEGO, CA 92121	SECRETARY 1.00	0.	0.	0.
DAVID F. DAVIS, MAI 810 JAMACHA ROAD, SUITE 202 EL CAJON, CA 92019	VICE PRESIDENT 2.00	0.	0.	0.
ROBERT M. BACKER, MAI 990 HIGHLAND DRIVE, SUITE 110B SOLANA BEACH, CA 92075	DIRECTOR 1.00	0.	0.	0.
JOHN DELARA, MAI 40335 WINCHESTER RD, STE E-188 TEMECULA, CA 92591	DIRECTOR 1.00	0.	0.	0.
KEVIN ALLIN, SRA 2180 GARNET AVE., SUITE 3A SAN DIEGO, CA 92109	DIRECTOR 1.00	0.	0.	0.
ALLEN BARBOUR, MAI 450 B STREET, SUITE 620 SAN DIEGO, CA 92101	DIRECTOR 1.00	0.	0.	0.
SAFA ESKANDARI, SRA 750 B STREET, SUITE 3250 SAN DIEGO, CA 92101	DIRECTOR 1.00	0.	0.	0.
THOMAS O. GILLGREN, SRA 625 BROADWAY, SUITE 1000 SAN DIEGO, CA 92101	TREASURER 2.00	0.	0.	0.
MICHAEL THIEL, MAI 750 B STREET, SUITE 3250 SAN DIEGO, CA 92101	PRESIDENT 2.00	0.	0.	0.
EVA STRESSMAN, MAI P.O. BOX 711411 SAN DIEGO, CA 92171	DIRECTOR 1.00	0.	0.	0.
GADY AMOR, SRA 7811 MISSION GORGE RD, SUITE N SAN DIEGO, CA 92120	DIRECTOR 1.00	0.	0.	0.
HOWARD FRAM 814 MORENA BLVD, SUITE 207 SAN DIEGO, CA 92110	DIRECTOR 1.00	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		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	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	If 'Yes,' has it filed a tax return on <b>Form 990-T</b> 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 ▶ <b>37a</b> 0.		
37b	Did the organization file <b>Form 1120-POL</b> 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	If 'Yes,' complete Schedule L, Part II and enter the total amount involved	N/A	
39	Section 501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9	N/A	
39b	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	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	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	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
40e	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 ▶ PATTI KREUTZER Telephone no ▶ 858-292-7324  
 Located at ▶ 4849 RONSON CT., STE 102 SAN DIEGO CA ZIP + 4 ▶ 92111

		Yes	No
42b	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 <b>Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.</b>			
42c	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  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **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.

- 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 a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.
- 49a Did the organization make any transfers to an exempt non-charitable related organization?  
b If 'Yes,' was the related organization a section 527 organization?

	Yes	No
46		
47		
48		
49a		
49b		

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

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

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

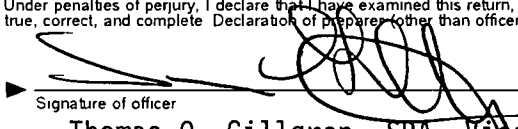
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(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** August 6, 2010


▶  Date

Signature of officer

▶ Thomas O. Gillgren, SRA, Vice President

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶  Date 8/2/10

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ KENNETH E. FINN, AN ACCOUNTANCY CORP.  
1026 WEST EL NORTE PARKWAY, #142  
ESCONDIDO, CA 92026

Check if self-employed  Preparer's Identifying Number (See instructions) N/A

EIN ▶ N/A

Phone no ▶ (760) 749-5810

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

**Political Campaign and Lobbying Activities**

**2009**

Department of the Treasury  
Internal Revenue Service

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.



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 <b>SAN DIEGO CHAPTER OF APPRAISAL INSTITUTE</b>	Employer identification number <b>23-7420980</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 of 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-
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**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 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 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, questions 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>	31,119.
<b>2</b> Section 162(e) non-deductible 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>	5,145.
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	5,145.
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	5,145.
<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; and Part II-B, line 1i. Also, complete this part for any additional information.

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SAN DIEGO CHAPTER OF APPRAISAL INSTITUTE

23-7420980

**STATEMENT 1**  
**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

CALIFORNIA FTB FILING FEE	\$	10.
CONFERENCES, CONVENTIONS, AND MEETINGS		7,923.
CONT. EDUCATION SEMINAR COSTS		129,890.
CREDIT CARD DISCOUNT CHARGES		5,714.
DEPRECIATION		630.
DUES		2,017.
INFORMATION TECHNOLOGY		1,860.
MONTHLY PROGRAM COSTS		12,469.
OFFICE EXPENSES		4,121.
PLAQUES		274.
PUBLIC RELATIONS		1,100.
SCHOLARSHIP FUND		5,366.
SPECIAL EVENTS COSTS		8,740.
TELEPHONE		2,875.
<b>TOTAL</b>	<b>\$</b>	<b><u>182,989.</u></b>

**STATEMENT 2**  
**FORM 990-EZ, PART II, LINE 24**  
**OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT	\$ 630.	\$ 0.
<b>TOTAL</b>	<b><u>\$ 630.</u></b>	<b><u>\$ 0.</u></b>

**STATEMENT 3**  
**FORM 990-EZ, PART III, LINE 31**  
**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>PROGRAM SERVICE EXPENSES</u>
EDUCATION & SEMINARS-EDUCATION PROGRAMS AND SEMINARS ARE AVAILABLE TO ALL MEMBERS TO ASSIST IN MEETING CONTINUING EDUCATION STANDARDS ESTABLISHED BY PROFESSION. INCLUDES FOREIGN GRANTS: NO		
<b>TOTAL</b>	<b><u>\$ 0.</u></b>	<b><u>\$ 0.</u></b>