

Return of Organization Exempt From Income Tax

2013

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning _____, and ending _____																																		
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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization American Rainwater Catchment Systems Association</td> <td>D Employer identification number</td> </tr> <tr> <td colspan="2">Doing Business As</td> <td>74-2783210</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite</td> <td>E Telephone number</td> </tr> <tr> <td colspan="2">7650 S. McClintock Drive Ste 103 No 134</td> <td>(512) 617-6528</td> </tr> <tr> <td>City or town State ZIP code</td> <td colspan="2">G Gross receipts \$ 209,934</td> </tr> <tr> <td>Tempe AZ 85284</td> <td colspan="2"></td> </tr> <tr> <td colspan="2">Foreign country name Foreign province/state/county Foreign postal code</td> <td></td> </tr> <tr> <td colspan="2">F Name and address of principal officer: Heather Kinkade 7650 S. McClintock Drive, Ste 103 No.134, Tempe, AZ</td> <td> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) </td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="2">J Website: ▶ www.arcsa.org</td> <td></td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td>L Year of formation: 1994 M State of legal domicile: TX</td> </tr> </table>	C Name of organization American Rainwater Catchment Systems Association		D Employer identification number	Doing Business As		74-2783210	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number	7650 S. McClintock Drive Ste 103 No 134		(512) 617-6528	City or town State ZIP code	G Gross receipts \$ 209,934		Tempe AZ 85284			Foreign country name Foreign province/state/county Foreign postal code			F Name and address of principal officer: Heather Kinkade 7650 S. McClintock Drive, Ste 103 No.134, Tempe, AZ		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶	J Website: ▶ www.arcsa.org			K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1994 M State of legal domicile: TX
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Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The Association promotes sustainable rainwater harvesting practices to help solve potable, non-potable, storm water and energy challenges throughout the world and trains industry professionals.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,000
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	56,415	46,435
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	167,942	157,800
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	63	9
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,090	5,690
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	229,510	209,934
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	54,256
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 5,426		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	0	0
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	267,821	168,337
19 Revenue less expenses. Subtract line 18 from line 12	267,821	222,593	
Net Assets or Fund Balances		-38,311	-12,659
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	82,286	73,015
	22 Net assets or fund balances. Subtract line 21 from line 20	7,876	11,264
		74,410	61,751

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	Date	
	Joe Wheeler	Treasurer	
	Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Sandra Turner, CPA	Sandra Turner, CPA	6/13/2014
	Firm's name ▶ Sandra A. Turner CPA PC	Firm's EIN ▶ 20-1153692	Check <input type="checkbox"/> if self-employed
	Firm's address ▶ 7650 S. McClintock Drive, Ste 103-366, Tempe, AZ 85284	Phone no. (480) 695-7699	PTIN P00446900

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 or note to any line in this Part III

1 Briefly describe the organization's mission:
The Association promotes sustainable rainwater harvesting practices to help solve potable, non-potable, storm water and energy challenges throughout the world. The Association provides seminars, conferences and accreditation to industry professionals.

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 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 \$ 133,550 including grants of \$) (Revenue \$)
The Association provided educational seminars and an annual conference in 16 locations in the United States and Canada to over 550 participants. The Association provides education in rainwater harvesting planning, installation techniques, safety considerations and sanitation. The Association provides its approximately 490 business and individual members with education, resources and accreditation in the rainwater catchment industry.

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

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

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 133,550

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	Section 501(c)(3) organizations. 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>		X
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 other assistance to or for any foreign organization? <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 other assistance to or for foreign individuals? <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
20a	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?		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government 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 or 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, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</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	Section 501(c)(3) and 501(c)(4) organizations. 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>		X
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>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II.		X
27	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
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, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
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 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with columns for line numbers (1a-14b), descriptions, and Yes/No columns. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4966, Form 501(c)(7), Form 501(c)(12), Form 4947(a)(1), and Form 720.

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 or note to any line in this Part VI.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
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?		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 governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	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	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	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.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did 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?		
15a	a The organization's CEO, Executive Director, or top management official.	X	
15b	b Other officers or key employees of the organization	X	
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	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 ▶ AZ
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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 Other (explain in Schedule O)
- 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 during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ American Rainwater Catchment Association (512) 617-6528
 7650 S. McClintock Drive, Ste 103 #134, Tempe, AZ 85284

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

Check if Schedule O contains a response or note to any line 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 (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			
(1) David Crawford ----- President	5.00 ----- 0.00	X		X					
(2) Russ Jackson (partial year) ----- Vice President	2.00 ----- 0.00	X		X					
(3) Neal Shapiro ----- Secretary	2.00 ----- 0.00	X		X					
(4) Denis Rochat ----- Directo	2.00 ----- 0.00	X							
(5) Charles Myers ----- Director	2.00 ----- 0.00	X							
(6) Mike Sutton ----- Director	2.00 ----- 0.00	X							
(7) Jack Holmgreen ----- Director	2.00 ----- 0.00	X							
(8) Anne Guillette ----- Director	2.00 ----- 0.00	X							
(9) John Hammerstron ----- Director	2.00 ----- 0.00	X							
(10) Billy Kniffen (partial year) ----- Vice President	2.00 ----- 0.00	X					4,260		
(11) Tim Pope ----- Director	5.00 ----- 0.00	X					13,560		
(12) Joe Wheeler ----- Treasurer	5.00 ----- 0.00			X					
(13) Heather Kinkade ----- Executive Director	40.00 ----- 0.00			X			50,400		
(14) -----									

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

(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							68,220	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							68,220	0	0	

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 **0**

	Yes	No
3 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
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>		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>		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
None		0
		0
		0
		0
		0

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 **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 0					
	b	Membership dues	1b 45,640					
	c	Fundraising events	1c 0					
	d	Related organizations	1d 0					
	e	Government grants (contributions)	1e 0					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 795					
	g	Noncash contributions included in lines 1a-1f: \$	546					
	h	Total. Add lines 1a-1f	▶	46,435				
	Program Service Revenue				Business Code			
2a		Seminars, conferences, and accreditation	611600	157,800	157,800			
b		-----		0				
c		-----		0				
d		-----		0				
e		-----		0				
f		All other program service revenue		0				
g	Total. Add lines 2a-2f	▶	157,800					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	▶	9			9	
	4	Income from investment of tax-exempt bond proceeds	▶	0				
	5	Royalties	▶	0				
	6a	Gross rents	(i) Real	(ii) Personal				
	b	Less: rental expenses						
	c	Rental income or (loss)	0	0				
	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	0	0				
	c	Gain or (loss)	0	0				
	d	Net gain or (loss)	▶	0				
8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a 0						
b	Less: direct expenses	b 0						
c	Net income or (loss) from fundraising events	▶	0					
9a	Gross income from gaming activities. See Part IV, line 19	a 0						
		b 0						
		▶	0					
10a	Gross sales of inventory, less returns and allowances	a 1,690						
		b 0						
		▶	1,690					
Miscellaneous Revenue			Business Code					
11a	Website sponsorships	541800	4,000		4,000			
b	-----		0					
c	-----		0					
d	All other revenue		0					
e	Total. Add lines 11a-11d	▶	4,000					
12	Total revenue. See instructions	▶	209,934	157,800	4,000	9		

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 or note to any line in this Part IX X

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	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. 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	50,400	20,160	25,200	5,040
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	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	3,856	1,542	1,928	386
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	0			
c	Accounting	8,420		8,420	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	35,463	31,099	4,364	
12	Advertising and promotion	7,287	7,287		
13	Office expenses	7,888	2,124	5,764	
14	Information technology	36,809	14,721	22,088	
15	Royalties	0			
16	Occupancy	0			
17	Travel	24,908	17,574	7,334	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	44,839	38,743	6,096	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	1,144		1,144	
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	Dues and subscriptions	1,588	300	1,288	
b	Income taxes	-9		-9	
c		0			
d		0			
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	222,593	133,550	83,617	5,426
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 or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	56,767	1	35,813
	2 Savings and temporary cash investments	23,090	2	23,099
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	1,000	4	11,843
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	550	9	1,460
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 0		
	b Less: accumulated depreciation	10b 0	10c	0
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	879	15	800
16 Total assets. Add lines 1 through 15 (must equal line 34)	82,286	16	73,015	
Liabilities	17 Accounts payable and accrued expenses	2,986	17	3,609
	18 Grants payable		18	
	19 Deferred revenue	4,890	19	6,963
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 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	0	25	692
26 Total liabilities. Add lines 17 through 25	7,876	26	11,264	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	74,410	27	61,751
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	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 Total net assets or fund balances	74,410	33	61,751	
34 Total liabilities and net assets/fund balances	82,286	34	73,015	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	209,934
2	Total expenses (must equal Part IX, column (A), line 25)	2	222,593
3	Revenue less expenses. Subtract line 2 from line 1	3	-12,659
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	74,410
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	61,751

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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? 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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.		X
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
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		

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

2013

For calendar year 2013 or other tax year beginning _____, and ending _____

▶ See separate instructions.

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Department of the Treasury
Internal Revenue Service

A Check box if address changed

B Exempt under section
 501 (C) (3)
 408(e) 220(e)
 408A 530(a)
 529(a)

Name of organization (Check box if name changed and see instructions.)
American Rainwater Catchment Systems Association

Number, street, and room or suite no. If a P.O. box, see instructions.
7650 S. McClintock Drive, Room Ste 103 No 134

City or town State ZIP code
Tempe AZ 85284

Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number (Employees' trust, see instructions.)
74-2783210

E Unrelated business activity codes (See instructions.)
541800

C Book value of all assets at end of year
73,015

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ Advertising by sponsors

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 ▶ American Rainwater Catchment Association Telephone number ▶ (512) 617-6528

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance ▶	1c	0	
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3	0	0
4 a	Capital gain net income (attach Form 8949 and Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnerships and S corporations (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11	4,000	3,680
12	Other income (See instructions; attach schedule.)	12		
13	Total. Combine lines 3 through 12	13	4,000	3,680

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule)	18		
19	Taxes and licenses	19		
20	Charitable contributions (See instructions for limitation rules.)	20		
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		
23	Depletion	23		
24	Contributions to deferred compensation plans	24		
25	Employee benefit programs	25		
26	Excess exempt expenses (Schedule I)	26		
27	Excess readership costs (Schedule J)	27		
28	Other deductions (attach schedule)	28		
29	Total deductions. Add lines 14 through 28	29		0
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		320
31	Net operating loss deduction (limited to the amount on line 30)	31		
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		320
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33		320
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		0

Part III Tax Computation

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

Part IV Tax and Payments

40 a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a			
b Other credits (see instructions)	40b			
c General business credit. Attach Form 3800 (see instructions)	40c			
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d			
e Total credits. Add lines 40a through 40d		40e		0
41 Subtract line 40e from line 39		41		0
42 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)		42		
43 Total tax. Add lines 41 and 42		43		0
44 a Payments: A 2012 overpayment credited to 2013	44a			
b 2013 estimated tax payments	44b			
c Tax deposited with Form 8868	44c			
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d			
e Backup withholding (see instructions)	44e			
f Credit for small employer health insurance premiums (Attach Form 8941)	44f			
g Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total ▶	44g		0	
45 Total payments. Add lines 44a through 44g		45		0
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		46		
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed		47		0
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid		48		0
49 Enter the amount of line 48 you want: Credited to 2014 estimated tax ▶ Refunded ▶		49		0

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

1 At any time during the 2013 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
2 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
3 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		

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

1 Inventory at beginning of year	1			6 Inventory at end of year	6		
2 Purchases	2			7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7		0
3 Cost of labor	3			8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes	No
4 a Additional section 263A costs (attach schedule)	4a						
b Other costs (attach schedule)	4b						
5 Total. Add lines 1 through 4b	5		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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer _____ Date _____ Treasurer _____ 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 Sandra Turner, CPA	Preparer's signature Sandra Turner, CPA	Date 6/13/2014	Check <input type="checkbox"/> if self-employed	PTIN P00446900
Firm's name ▶ Sandra A. Turner CPA PC	Firm's EIN ▶ 20-1153692		Phone no. (480) 695-7699	
Firm's address ▶ 7650 S. McClintock Drive, Ste 103-366, Tempe, AZ 85284				

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		
(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0	Total 0
(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) ▶ 0

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	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
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 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%	0	0
(2)		%	0	0
(3)		%	0	0
(4)		%	0	0
Totals ▶			Enter here and on page 1, Part I, line 7, column (A). 0	Enter here and on page 1, Part I, line 7, column (B). 0
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). 0	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0	

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 (col. 3 plus col. 4)
(1)				0
(2)				0
(3)				0
(4)				0
Totals	Enter here and on page 1, Part I, line 9, column (A). 0			Enter here and on page 1, Part I, line 9, column (B). 0

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 cols. 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)			0			0
(2)			0			0
(3)			0			0
(4)			0			0
Totals	Enter here and on page 1, Part I, line 10, col. (A). 0	Enter here and on page 1, Part I, line 10, col. (B). 0				Enter here and on page 1, Part II, line 26. 0

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 cols. 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) Website sponsorship	4,000	3,680				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	4,000	3,680	320	0	0	0

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 (column 6 minus column 5, but not more than column 4).
(1)			0			0
(2)			0			0
(3)			0			0
(4)			0			0
(5) Totals from Part I	4,000	3,680				0
Totals , Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 4,000	Enter here and on page 1, Part I, line 11, col. (B). 3,680				Enter here and on page 1, Part II, line 27. 0

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
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14.			0

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2013

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization American Rainwater Catchment Systems Association	Employer identification number 74-2783210
--	--

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	0.00%
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	57,150	67,729	60,655	56,415	46,435	288,384
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	180,543	239,544	176,501	169,231	159,491	925,310
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	237,693	307,273	237,156	225,646	205,926	1,213,694
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						1,213,694

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	237,693	307,273	237,156	225,646	205,926	1,213,694
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	739	34	34	63	9	879
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	739	34	34	63	9	879
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	4,200	7,200	8,000	3,800	4,000	27,200
13 Total support. (Add lines 9, 10c, 11, and 12.)	242,632	314,507	245,190	229,509	209,935	1,241,773

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	97.74%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	97.75%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.07%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0.15%

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization: American Rainwater Catchment Systems Association; Employer identification number: 74-2783210

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...?, 6 Did the organization inform all grantees...?

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). 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 regarding the periodic monitoring... 6 Staff and volunteer hours devoted to monitoring... 7 Amount of expenses incurred in monitoring... 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...

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 (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. 1b 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.

- 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 XIII 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 0 |
- 2a** 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

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	0	0	0	0	0

- 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%.
- 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 XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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
1a Land	0	0	0	0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	0	0	0
e Other	0	0	0	0

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 0

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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	0	
(2) Closely-held equity interests	0	
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Payroll taxes	642
(3) State of Arizona income taxes	50
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	692

2. Liability for uncertain tax positions. 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.

Part XIII Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

American Rainwater Catchment Systems Association

74-2783210

Form 990, Part VI, Section A, Line 7: Members elect the Board of Directors and are required

for approval to dissolve the organization. All other governance decisions are made for the

organization by the elected Board of Directors.

Form 990, Part VI, Section B, Line 11b: The Treasurer and Executive Director review the Form

990. The Form 990 is electronically provided to the Board of Directors for review before

filing. Any questions or discussion on the form is addressed by the Treasurer at a meeting of

the Board of Directors.

Form 990, Part VI, Section B, Line 12c: The Board of Directors reviews the Conflict of

Interest policy at the beginning of each year. Any members that would have a conflict of

interest are required to disclose the conflict. Throughout the year, the Board of Directors

are required to disclose any new conflicts of interest that occur. The members of the Board of

Directors monitor the discussions and members involved for any potential conflicts of

interest.

Form 990, Part VI, Section B, Line 15a/15b: The compensation of the Executive Director or

other top management official is established by the Board of Directors after consideration of

the services to be provided and reasonable compensation for those services. Reasonable

compensation is determined by the Board of Directors based on similar compensation in similar

organizations in the industry within the allowable budget of the Association.

Form 990, Part VI, Section C, Line 19: The Association makes its policies and procedures

available on its website. Form 990 and Form 1023 are provided upon written request.

Form 990, Part IX, Line 11g: Professional fees include the following: Education coordinator

\$7,200; BOD consultant and advisor for new water manual \$3,000; graphic design \$3,508;

instructors and speakers \$13,700; and membership management contractor \$8,055.

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

		Cash	Noncash
1	Federated Campaigns	1	
2	Membership dues	2	45,640
3	Fundraising events	3	
4	Related organizations	4	
5	Government grants (contributions)	5	
6	All other contributions, gifts, grants, and similar amounts not included above:		
	Donations	249	
	Donated materials		546
	Other contributions total	6	546
7	Total	7	546

Part VIII, Line 10 (990) - Gross Sales of Inventory

		Total:	1,690	0	1,690
Category		Gross Sales	Cost of Goods Sold	Net	
1	Publications	1,690		1,690	

Part X, Line 4 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	Accounts receivable	1,000	11,843		
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	Total accounts receivable	1,000	11,843	0	0

Part X, Line 15 (990) - Other Assets

		Total:	879	800
Description		Beginning	End	
1	Travel advance	879	800	

Part X, Line 25 (990) - Other Liabilities

		Total:	0	692
Description		Beginning	End	
1	Federal income taxes	0	0	
2	Payroll taxes		642	
3	State of Arizona income taxes		50	

For the calendar year 2013 or fiscal year beginning and ending

CHECK ONE: <input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended	Name American Rainwater Catchment Systems Association	Employer Identification Number (EIN) 74-2783210
	Address – number and street or PO Box	
Business Telephone Number (with area code) (512) 617-6528	7650 S. McClintock Drive City, Town or Post Office Tempe	State AZ ZIP Code 85284

68 Check box if: This is a first return Name change Address change
A Date Arizona operations began: 2013
B Nature of Arizona activities: Not for profit corporation
C Federal form filed: 990 990-EZ Other (specify) _____
Attach a copy of the organization's federal return.

CHECK BOX IF return filed under extension:
82 82C 3-month federal
 82F 6-month Arizona/federal

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88

81 PM **66** RCVD

NONPROFIT MEDICAL MARIJUANA DISPENSARY (NMMD) ONLY -

D NMMD Registry Identification Number: _____
E What type of entity is the dispensary?
 Corporation Limited Liability Company (LLC) Partnership S corporation
 Sole Proprietorship
F If the dispensary is an LLC, what is the federal tax classification?
 Corporation Disregarded Entity Partnership S corporation
 If the dispensary is an LLC, a partnership or an S corporation, **attach a schedule** that lists ownership information including name, address, TIN, and ownership percentage at the end of the tax year.
G Federal form filed: 1040 1041 1065 1120 1120-S Other (specify) _____
H Check this box if you attached a copy of the dispensary's federal return to its Arizona Form 120S or Form 165 when it was filed; do not attach a copy of the same return to this form. **Otherwise, attach a copy of the dispensary's federal return.**

Sources of Income

1	Gross sales from business activities	1	1,690	00
2	Less – Cost of goods sold or of operations – attach itemized statement	2	0	00
3	Gross profit from business activities – subtract line 2 from line 1	3	1,690	00
4	Interest	4	9	00
5	Dividends	5		00
6	Rents and royalties	6	0	00
7	Gain or (loss) from sales of assets, excluding inventory items	7	0	00
8	Dues, assessments, etc., from members	8	45,640	00
9	Dues, assessments, etc., from affiliates	9		00
10	Contributions, gifts, grants, etc., received	10	795	00
11	Other income – attach itemized statement	11	161,800	00
12	Total income – add lines 3 through 11	12	209,934	00

Administrative Expenses

13	Compensation of officers, directors, trustees, etc.	13	50,400	00
14	Salaries and wages – other than amounts included on line 2	14	0	00
15	Interest	15	0	00
16	Taxes	16	3,856	00
17	Rent expense	17	0	00
18	Depreciation – attach schedule	18	0	00
19	Miscellaneous expenses – attach itemized statement	19	168,337	00
20	Total expenses – add lines 13 through 19	20	222,593	00

Disbursements

21	Disbursements from current income for exempt purposes – from page 2, line A6	21	0	00
22	Disbursements from principal for exempt purposes – from page 2, line B6	22	0	00
23	Other disbursements not itemized on Schedule A or Schedule B – attach schedule	23	0	00

Accumulation of Income

24	Accumulation of income in current year – line 12 less the sum of lines 20, 21, 22, and 23	24	-12,659	00
25	Accumulation of income at beginning of year	25	74,410	00
26	Accumulation of income at end of year – add lines 24 and 25	26	61,751	00

Penalty

27	Penalty for late filing or incomplete filing. See instructions	27		00
----	--	----	--	----

THE BUSINESS IS SUBJECT TO A PENALTY IF THIS RETURN IS FILED LATE OR IS INCOMPLETE. A.R.S. § 42-1125(K).

SCHEDULE A – Disbursements From Current Income for Exempt Purposes

A1 Dues, assessments, etc., to affiliates	A1			00
A2 Contributions, gifts, grants, etc., paid	A2			00
A3 Benefit payments to or for members or their dependents:				
A3a Death, sickness, hospitalization, disability, or pension benefits	A3a			00
A3b Other benefits	A3b			00
A4 Dividends and other distributions to members, shareholders, or depositors	A4			00
A5 Other	A5			00
A6 Total – add lines A1 through A5. Enter total here and on page 1, line 21	A6		0	00

SCHEDULE B – Disbursements From Principal for Exempt Purposes

B1 Dues, assessments, etc., to affiliates	B1			00
B2 Contributions, gifts, grants, etc., paid	B2			00
B3 Benefit payments to or for members or their dependents:				
B3a Death, sickness, hospitalization, disability, or pension benefits	B3a			00
B3b Other benefits	B3b			00
B4 Dividends and other distributions to members, shareholders, or depositors	B4			00
B5 Other	B5			00
B6 Total – add lines B1 through B5. Enter total here and on page 1, line 22	B6		0	00

SCHEDULE C – Balance Sheet

NOTE: Amounts used in attached schedules and in this column should be end of year amounts.

Assets		(a) Beginning of Year	(b) End of Year
C1	Cash	79,857	58,912
C2a	Accounts receivable	11,843	
C2b	Less – allowance for doubtful accounts		
C2c	Line C2a less line C2b. Enter difference in column (b)	1,000	11,843
C3a	Other notes and loans receivable – attach schedule		
C3b	Less – allowance for doubtful accounts		
C3c	Line C3a less line C3b. Enter difference in column (b)	0	0
C4	Inventories	0	0
C5	Investments (securities) – attach schedule	0	0
C6	Investments (other) – attach schedule	0	0
C7a	Land, buildings, and equipment; basis	0	
C7b	Less – accumulated depreciation – attach schedule	0	
C7c	Line C7a less line C7b. Enter difference in column (b)	0	0
C8	Other assets – describe <u>Prepaid assets and deferred revenue</u>	1,429	2,260
C9	Total assets – add lines C1 through C8	82,286	73,015
Liabilities			
C10	Accounts payable and accrued expenses	2,986	3,609
C11	Mortgages and other notes payable – attach schedule	0	0
C12	Other liabilities – describe <u>Deferred revenue and payroll taxes due</u>	4,890	7,655
C13	Total liabilities – add lines C10 through C12	7,876	11,264
Net Assets			
C14	Capital stock or trust principal	74,410	61,751
C15	Paid-in or capital surplus	0	0
C16	Retained earnings or accumulated income	0	0
C17	Total net assets – add lines C14 through C16	74,410	61,751
C18	Total liabilities and net assets – add lines C13 and C17	82,286	73,015



PLEASE BE SURE TO SIGN THE RETURN ON PAGE 3.

Name (as shown on page 1) American Rainwater Catchment Systems Association	EIN 74-2783210
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Declaration	Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.		
Please Sign Here	_____	_____	Treasurer _____
	OFFICER'S SIGNATURE	DATE	TITLE
Paid Preparer's Use Only	<u>Sandra Turner, CPA</u>	<u>6/13/2014</u>	<u>P00446900</u>
	PAID PREPARER'S SIGNATURE	DATE	PAID PREPARER'S PTIN
	<u>Sandra A. Turner CPA PC</u>		<u>20-1153692</u>
	FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		FIRM'S <input checked="" type="checkbox"/> EIN OR <input type="checkbox"/> SSN
	<u>7650 S. McClintock Drive, Ste 103-366</u>		<u>(480) 695-7699</u>
	FIRM'S STREET ADDRESS		FIRM'S TELEPHONE NUMBER
	<u>Tempe</u>	<u>AZ</u>	<u>85284</u>
	CITY	STATE	ZIP CODE

Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153

99T

Arizona Exempt Organization Business Income Tax Return

For the calendar year 2013 or fiscal year beginning _____ and ending _____.

CHECK ONE:	Name American Rainwater Catchment Systems Association	Employer Identification Number (EIN) 74-2783210
<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended	Address – number and street or PO Box 7650 S. McClintock Drive, Room Ste 103 No 134	
Business Telephone Number (with area code) (512) 617-6528	City, Town or Post Office Tempe	State ZIP Code AZ 85284
68 Check box if: <input checked="" type="checkbox"/> This is a first return <input type="checkbox"/> Name change <input type="checkbox"/> Address change A Date Arizona operations began: 2013 B Nature of unrelated business activities: Not for profit corporation C Unrelated business activity codes: 541800 D Arizona apportionment: (check only one) Multistate organizations only. <input type="checkbox"/> AIR Carrier <input type="checkbox"/> STANDARD Sales Factor <input type="checkbox"/> ENHANCED Sales Factor E Did you file an Arizona Form 99? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F Check federal form filed: <input checked="" type="checkbox"/> 990-T <input checked="" type="checkbox"/> Other (specify) _____ Form 990 Attach a copy of the organization's federal return.		CHECK BOX IF return filed under extension: <input checked="" type="checkbox"/> 82 <input type="checkbox"/> 82F <input type="checkbox"/> REVENUE USE ONLY. DO NOT MARK IN THIS AREA. <input checked="" type="checkbox"/> 88 <input type="checkbox"/> 81 PM <input type="checkbox"/> 66 RCVD

Arizona Unrelated Business Taxable Income Computation

1 Unrelated business taxable income – from federal Form 990-T.....	1		0 00
2 Additions related to Arizona tax credits claimed	2		00
3 Subtotal – add line 1 and line 2	3		0 00
4 Apportionment ratio – Multistate organizations only – see instructions.....	4	1.000000	
5 Taxable income attributable to Arizona – line 3 multiplied by line 4 (or enter amount from line 3, if 100% Arizona).....	5		0 00

Arizona Tax Liability Computation

6 Enter tax – Tax is 6.968 percent of line 5, or \$50, whichever is greater.....	6		50 00
7 Tax from recapture of tax credits – from Arizona Form 300, Part II, line 29	7		0 00
8 Subtotal – add line 6 and line 7	8		50 00
9 Nonrefundable tax credits – from Arizona Form 300, Part II, line 53	9		0 00
10 Credit type – enter form number for each nonrefundable credit claimed: <input type="checkbox"/> 10 <input type="checkbox"/> 3 <input type="checkbox"/> 3 <input type="checkbox"/> 3 <input type="checkbox"/> 3			
11 Tax liability – subtract line 9 from line 8	11		50 00

Tax Payments

12 Refundable tax credits – Check box(es) and enter amount: <input checked="" type="checkbox"/> 12 <input type="checkbox"/> 308 <input type="checkbox"/> 342 <input type="checkbox"/> 349	12		0 00
13 Extension payment made with Arizona Form 120EXT or online.....	13		0 00
14 Estimated tax payments.....	14		00
15 Payment made with original return plus all payments made after it was filed – see instructions.....	15		00
16 Subtotal payments – add lines 12 through 15.....	16		0 00
17 Overpayments of tax from original return or later adjustments – see instructions.....	17		00
18 Total Payments – subtract line 17 from line 16	18		0 00

Computation of Total Due or Overpayment

19 Balance of tax due – If line 11 is larger than line 18, enter balance of tax due. Skip line 20.....	19		50 00
20 Overpayment of tax – If line 18 is larger than line 11, enter overpayment of tax.....	20		0 00
21 Penalty and interest.....	21		0 00
22 Estimated tax underpayment penalty. If Form 220 is attached, check box..... 22A <input type="checkbox"/>	22		0 00
23 TOTAL AMOUNT DUE – Add lines 19, 21, and 22. If money is due, non-EFT payment must accompany return.....	23		50 00
24 OVERPAYMENT – see instructions.....	24		0 00
25 Amount of line 24 to be applied to 2014 estimated tax.....	25	0 00	
26 Amount to be refunded – subtract line 25 from line 24.....	26		0 00

Continued on page 2 →

Name (as shown on page 1) American Rainwater Catchment Systems Association	EIN 74-2783210
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Schedule A – Apportionment Formula (Multistate Organizations Only)

- Qualifying air carriers must use Arizona Schedule ACA.
- See instructions, pages 8 and 9.

LIMITED TO UNRELATED BUSINESS AMOUNTS		
COLUMN A Total Within Arizona Round to nearest dollar.	COLUMN B Total Everywhere Round to nearest dollar.	COLUMN C Ratio Within Arizona A ÷ B
		0.000000
		0.000000
x 2 OR x 8		
0	0	0.000000
		0.000000
		0.000000

A1 Property Factor

Value of real and tangible personal property (by averaging the value of owned property at the beginning and end of the tax period; rented property at capitalized value). Total owned and rented property.....

A2 Payroll Factor

Wages, salaries, commissions and other compensation paid to employees.....

A3 Sales Factor

- a Total sales and other gross receipts.....
- b Weight AZ sales – (STANDARD uses x2; ENHANCED uses x8) ..
- c Sales factor (For column A, multiply line a by line b; for column B, enter the amount from line a.).....

A4 Total Ratio – add A1, A2, and A3c, in column C.....

A5 Average Apportionment Ratio – divide line A4, column C, by the denominator (STANDARD divides by four (4); ENHANCED divides by ten (10)). Enter the result in column C, and on page 1, line 4

Declaration	Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.		
	Please Sign Here		
Paid Preparer's Use Only	OFFICER'S SIGNATURE	DATE	Treasurer
		06/13/2014	P00446900
	PAID PREPARER'S SIGNATURE	DATE	PAID PREPARER'S PTIN
	Sandra A. Turner CPA PC		20-1153692
	FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		FIRM'S <input checked="" type="checkbox"/> EIN OR <input type="checkbox"/> SSN
7650 S. McClintock Drive, Ste 103-366		(480) 695-7699	
FIRM'S STREET ADDRESS		FIRM'S TELEPHONE NUMBER	
Tempe	AZ	85284	
CITY	STATE	ZIP CODE	

Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153

Line 11 (AZ 99) - Other Income

1	Other revenue reported on Form 990 or 990EZ	1	4,000
2	Seminars, conferences and accreditation	2	157,800
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	161,800

Line 19 (AZ 99) - Miscellaneous Expenses

1	Other expenses reported on Form 990 or 990EZ	1	1,579
2	Fees for services	2	43,883
3	Advertising and promotion	3	7,287
4	Office expenses	4	7,888
5	Information technology	5	36,809
6	Travel	6	24,908
7	Conferences, conventions, and meetings	7	44,839
8	Insurance	8	1,144
9		9	
10	Total	10	168,337