

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except private foundations)

OMB No. 1545-1150

2016

Department of the Treasury
 Internal Revenue Service

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

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning _____, 2016, and ending _____, 2016

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: Oregon Washington Community Association Managers
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
9220 sw Barbur Blvd #119 pmb305
 City or town, state or province, country, and ZIP or foreign postal code
Portland OR 97219

D Employer identification number: XXXXXXXXXX

E Telephone number: (503) 222-3800

F Group Exemption Number: _____ ▶

G Accounting Method: Cash Accrual Other (specify) ▶ _____

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

I Website: ▶ www.owcam.org

J Tax-exempt status (check only one) — 501(c)(3) 501(c)(6) ◀(insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 42,584.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5c	6d	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
REVENUE	1	Contributions, gifts, grants, and similar amounts received.																				
	2	Program service revenue including government fees and contracts																				
	3	Membership dues and assessments																				
	4	Investment income																				
	5a	Gross amount from sale of assets other than inventory																				
	5b	Less: cost or other basis and sales expenses.																				
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a).																				
	6	Gaming and fundraising events																				
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)																				
	6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																				
6c	Less: direct expenses from gaming and fundraising events																					
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																					
7a	Gross sales of inventory, less returns and allowances																					
7b	Less: cost of goods sold																					
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																					
8	Other revenue (describe in Schedule O)																					
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶																					
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)																				
	11	Benefits paid to or for members																				
	12	Salaries, other compensation, and employee benefits																				
	13	Professional fees and other payments to independent contractors																				
	14	Occupancy, rent, utilities, and maintenance.																				
	15	Printing, publications, postage, and shipping																				
	16	Other expenses (describe in Schedule O) See Form 990-EZ, Part I, Line 16 Other Expenses																				
17	Total expenses. Add lines 10 through 16 ▶																					
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9).																				
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																				
	20	Other changes in net assets or fund balances (explain in Schedule O)																				
	21	Net assets or fund balances at end of year. Combine lines 18 through 20. ▶																				

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35 b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year?
35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions
37 b Did the organization file Form 1120-POL for this year?
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38 b If 'Yes,' complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39 a Initiation fees and capital contributions included on line 9
39 b Gross receipts, included on line 9, for public use of club facilities
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40 b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40 c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40 e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42 a The organization's books are in care of Julia Neufeld
Located at 11954 NE Glisan St Suite 302 Portland OR ZIP+4 97220
Telephone no. (503) 957-9169

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

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

44 a Did the organization maintain any donor advised funds during the year?
44 b Did the organization operate one or more hospital facilities during the year?
44 c Did the organization receive any payments for indoor tanning services during the year?
44 d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.

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

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Employer identification number

Oregon Washington Community Association Managers

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
 Controlled group members (sections 1561 and 1563) check here 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 **35 c**

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax. See instructions **37**

38 Alternative minimum tax **38**

39 Tax on Non-Compliant Facility Income. See instructions **39**

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies. **40**

Part IV Tax and Payments

41 a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41 a**

b Other credits (see instructions) **41 b**

c General business credit. Attach Form 3800 (see instructions) **41 c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **41 d**

e Total credits. Add lines 41a through 41d **41 e**

42 Subtract line 41e from line 40. **42**

43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866
 Other (attach schedule) **43**

44 Total tax. Add lines 42 and 43. **44** 0.

45 a Payments: A 2015 overpayment credited to 2016. **45 a**

b 2016 estimated tax payments. **45 b**

c Tax deposited with Form 8868 **45 c**

d Foreign organizations: Tax paid or withheld at source (see instructions). **45 d**

e Backup withholding (see instructions). **45 e**

f Credit for small employer health insurance premiums (Attach Form 8941). **45 f**

g Other credits and payments: Form 2439 Form 4136 Other _____ Total **45 g**

46 Total payments. Add lines 45a through 45g **46**

47 Estimated tax penalty (see instructions). Check if Form 2220 is attached **47**

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed **48**

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid. **49**

50 Enter the amount of line 49 you want: **Credited to 2017 estimated tax** **Refunded** **50**

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

51 At any time during the 2016 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here _____ **Yes** **No**

52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? **Yes** **No**

53 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____

Sign Here

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.

Signature of officer: Jill Zaid Hill Date: 10/19/17 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: Jeannie Ihde Preparer's signature: Jeannie Ihde Date: 10/10/17 Check if self-employed PTIN: _____

Firm's name: IHDE CPA PC Firm's EIN: _____

Firm's address: 14845 SW Murray Scholls Dr Ste 110 Phone no. (503) 475-6478
Beaverton OR 97007

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)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals				

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

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

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 (col. 6 minus col. 5, but not more than col. 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

Website Hosting	3,680.
Bad Debts	25,844.
Insurance	258.
Administrative	19,859.
Miscellaneous	205.
Total	49,846.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	Beginning of Year	End of Year
Accounts Receivable	25,699.	0.
Total	25,699.	0.
