

Return of Organization Exempt From Income Tax

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

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

2009

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Please use IRS label or print or type. See specific instructions. Pacific Crest Trail Association 1331 Garden Highway Sacramento, CA 95833		D Employer Identification Number 33-0051202
				E Telephone number 916-2851846
				G Gross receipts \$ 1,754,532.
		F Name and address of principal officer: Liz Bergeron Same As C Above		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶		
J Website: ▶ www.pcta.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: 1977 M State of legal domicile: CA		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To protect, preserve and promote the Pacific Crest National Scenic Trail as an internationally significant resource for the enjoyment of hikers and equestrians, and for the value that wild and scenic lands provide to all people.</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	13	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	13	
	5	Total number of employees (Part V, line 2a)	15	
	6	Total number of volunteers (estimate if necessary)	1,393	
Revenue	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
	8	Contributions and grants (Part VIII, line 1h)	1,561,244.	
	9	Program service revenue (Part VIII, line 2g)	54,494.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,687.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,717.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,630,142.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
		14	Benefits paid to or for members (Part IX, column (A), line 4)	
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	807,425.	
16a		Professional fundraising fees (Part IX, column (A), line 11e)	36,000.	
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 277,731.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	973,942.	
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,817,367.	
19		Revenue less expenses. Subtract line 18 from line 12	-187,225.	
Net Assets or Fund Balances				
		20	Total assets (Part X, line 16)	682,719.
	21	Total liabilities (Part X, line 26)	137,524.	
	22	Net assets or fund balances. Subtract line 21 from line 20	545,195.	

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.		
	Signature of officer: <u>Liz Bergeron</u> Date: <u>10/28/2010</u> Type or print name and title: <u>Liz BERGERON Asst. Secretary/Executive Director</u>		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Debbie McCardle Ask, C.P.A.	9/20/10	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		P00052634
	John Waddell & Co., CPAs		EIN ▶ 94-2329070
	3416 American River Drive, #A		Phone no. ▶ (916) 488-2460
	Sacramento, CA 95864		

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

To protect, preserve and promote the Pacific Crest National Scenic Trail as an
internationally significant resource for the enjoyment of hikers and equestrians, and
for the value that wild and scenic lands provide to all people.

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 814,733. including grants of \$) (Revenue \$)See Schedule O4b (Code:) (Expenses \$ 318,917. including grants of \$) (Revenue \$)See Schedule O4c (Code:) (Expenses \$ 117,246. including grants of \$) (Revenue \$)See Schedule O

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)4e Total program service expenses ▶ 1,250,896.

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)? If 'Yes,' complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	3	X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.	4 X	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III.	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.	6	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? If 'Yes,' complete Schedule D, Part II.	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9	X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.	10 X	
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	11 X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.		
• 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? If 'Yes,' complete Schedule D, Part VII.		
• 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? If 'Yes,' complete Schedule D, Part VIII.		
• 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? If 'Yes,' complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		
• 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? If 'Yes,' complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	12 X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional.	12 A Yes No X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I.	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II.	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III.	16	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? If 'Yes,' complete Schedule G, Part I.	17 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? If 'Yes,' complete Schedule G, Part II.	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H.	20	X

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and II.		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? If 'Yes,' complete Schedule J.		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, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.		X
24b	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	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?		
24d	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? If 'Yes,' complete Schedule L, Part I.		X
25b	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? If 'Yes,' complete Schedule L, Part I.		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' 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 a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.		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):		
28a	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28b	b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28c	c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		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? If 'Yes,' complete Schedule R, Part I.		X
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		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? If 'Yes,' complete Schedule R, Part VI.		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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Form 990 (2009)

Part IV Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	13	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	15	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4a	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)?		X
b	If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make any distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from other members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) nonexempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b	

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Form 990 (2009)

Part VII 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.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body.....	1a	13
b Enter the number of voting members that are independent.....	1b	13
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?.....	2	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?.....	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?..... See Sch. O.....	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?.....	5	X
6 Does the organization have members or stockholders?.....	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?.....	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?.....	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?.....	8a	X
b Each committee with authority to act on behalf of the governing body?.....	8b	X
9 Is there any officer, director or 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.....	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?.....	10a	X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?.....	10b	
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?.....	11	X
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13.....	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?.....	12b	X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done.....	12c	X
13 Does the organization have a written whistleblower policy?.....	13	X
14 Does the organization have a written document retention and destruction policy?.....	14	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?		
a The organization's CEO, Executive Director, or top management official.....	15a	X
b Other officers of key employees of the organization... See Schedule O.....	15b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
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?.....	16a	X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?.....	16b	

Section C. Disclosures

- 17 List the states with which a copy of this Form 990 is required to be filed CA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Teresa Fieth 1331 Garden Hwy Sacramento CA 95833 916-285-1848

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**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. Use Schedule J-2 if additional space is needed.

- 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. See instructions for definition of 'key employees.'
- 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 the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
David E. Allen Director	0.5	X						0.	0.	0.
Ed Bergeron Director	0.5	X						0.	0.	0.
Christy Corzine Director	0.5	X		X				0.	0.	0.
Nick Donnelly Director	0.5	X						0.	0.	0.
David Hanna Chairman	0.5	X		X				0.	0.	0.
Melouise Pfeffer Director	0.5	X						0.	0.	0.
Barney Mann Director	0.5	X						0.	0.	0.
Henry Shires Director	0.5	X						0.	0.	0.
Eric Ryback Director	0.5	X						0.	0.	0.
Terri Shettle Secty/Tres	0.5	X		X				0.	0.	0.
Donna Saufley Director	0.5	X						0.	0.	0.
Rick Thalhammer Director	0.5	X						0.	0.	0.
Peggy Willis Director	0.5	X						0.	0.	0.
Liz Bergeron Executive Direc	40			X				99,296.	0.	9,750.

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a	Federated campaigns	1a 12,343.			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e 766,880.			
	f	All other contributions, gifts, grants, and similar amounts not included above.	1f 888,725.			
	g	Noncash contribns included in lns 1a-1f: ... \$				
h Total. Add lines 1a-1f.			1,667,948.			
PROGRAM SERVICE REVENUE	2a	Annual Conference	Business Code	29,568.	29,568.	
	b	-----				
	c	-----				
	d	-----				
	e	-----				
	f	All other program service revenue ...				
	g	Total. Add lines 2a-2f.		29,568.		
OTHER REVENUE	3	Investment income (including dividends, interest and other similar amounts)		3,355.		3,355.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross Rents	(i) Real (ii) Personal			
	b	Less: rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b	Less: cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including: \$ _____ of contributions reported on line 1c). See Part IV, line 18	a			
	b	Less: direct expenses	b			
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities. See Part IV, line 19	a			
	b	Less: direct expenses	b			
	c	Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances	a 52,851.				
b	Less: cost of goods sold	b 48,264.				
c	Net income or (loss) from sales of inventory		4,587.	4,587.		
Miscellaneous Revenue			Business Code			
11a	Other Income		810.		810.	
b	-----					
c	-----					
d	All other revenue					
e	Total. Add lines 11a-11d.		810.			
12	Total revenue. See instructions.		1,706,268.	34,155.	0.	4,165.

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) but are not required to complete columns (B), (C), and (D).

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 U.S. See Part IV, line 21.				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	109,046.	75,201.	18,518.	15,327.
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.	0.	0.	0.
7 Other salaries and wages.	603,869.	416,576.	101,947.	85,346.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).	15,288.	10,587.	2,593.	2,108.
9 Other employee benefits.	55,733.	38,448.	9,418.	7,867.
10 Payroll taxes.	59,055.	40,740.	9,980.	8,335.
11 Fees for services (non-employees).				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Prof fundraising svcs. See Part IV, ln 17.	36,000.			36,000.
f Investment management fees.				
g Other.	81,256.	63,034.	3,278.	14,944.
12 Advertising and promotion.	49,104.	27,013.		22,091.
13 Office expenses.	9,940.	6,857.	1,680.	1,403.
14 Information technology.	7,784.	6,850.		934.
15 Royalties.				
16 Occupancy.	53,356.	41,752.	6,323.	5,281.
17 Travel.	88,507.	85,180.	1,813.	1,514.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	29,221.	29,221.		
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	22,631.	15,613.	3,824.	3,194.
23 Insurance.	18,449.	12,727.	3,118.	2,604.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Trail maintenance	196,994.	196,994.		
b Printing and Publications	86,172.	60,708.	17.	25,447.
c Postage and Shipping	82,706.	50,879.	1,024.	30,803.
d Telephone	22,371.	17,506.	2,651.	2,214.
e Bank charges	20,482.	14,130.	3,461.	2,891.
f All other expenses.	57,039.	40,880.	6,731.	9,428.
25 Total functional expenses. Add lines 1 through 24f.	1,705,003.	1,250,896.	176,376.	277,731.
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	180,449.	1	172,689.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	10,000.	3	
	4 Accounts receivable, net	137,253.	4	81,379.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	19,696.	8	16,058.
	9 Prepaid expenses and deferred charges	16,594.	9	25,755.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	119,541.		
	b Less: accumulated depreciation	81,616.	10c	37,925.
	11 Investments — publicly-traded securities	266,206.	11	310,745.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	682,719.	16	644,551.	
LIABILITIES	17 Accounts payable and accrued expenses	93,516.	17	96,997.
	18 Grants payable	44,008.	18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	137,524.	26	96,997.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	182,732.	27	228,338.
	28 Temporarily restricted net assets	281,708.	28	233,961.
	29 Permanently restricted net assets	80,755.	29	85,255.
	Organizations that do not follow SFAS 117, 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, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	545,195.	33	547,554.
34 Total liabilities and net assets/fund balances.	682,719.	34	644,551.	

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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?.....

b Were the organization's financial statements audited by an independent accountant?

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.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:.....

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

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?.....

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.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

BAA

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.► See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

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 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 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 – Other
- 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 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? **11 g (i)**
- (ii) a family member of a person described in (i) above? **11 g (ii)**
- (iii) a 35% controlled entity of a person described in (i) or (ii) above? **11 g (iii)**

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

h Provide the following information about the supported organizations.

(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 Support
			Yes	No	Yes	No	Yes	No	
Total									

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Part III 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')...	928,067.	904,430.	1,582,022.	1,561,244.	1,667,948.	6,643,711.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-through 3.	928,067.	904,430.	1,582,022.	1,561,244.	1,667,948.	6,643,711.
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).						91,077.
6 Public support. Subtract line 5 from line 4.						6,552,634.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4.	928,067.	904,430.	1,582,022.	1,561,244.	1,667,948.	6,643,711.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	1,912.	3,033.	8,390.	8,687.	3,355.	25,377.
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.) See Part IV.	4,752.	3,750.	5,998.	11,745.	810.	27,055.
11 Total support. Add lines 7 through 10.						6,696,143.
12 Gross receipts from related activities, etc. (see instructions)					12	0.

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. ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f).	14	97.9%
15 Public support percentage from 2008 Schedule A, Part II, line 14.	15	97.0%

16a **33-1/3 support test— 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☒

b **33-1/3 support test— 2008.** 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. ☐

17a **10%-facts-and-circumstances test— 2009** 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. ☐

b **10%-facts-and-circumstances test— 2008.** 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. ☐

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. ☐

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.)

Section A. Public Support

Calendar year (or fiscal yr beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17.	18	%
19a 33-1/3 support tests— 2009. 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.	<input type="checkbox"/>	
b 33-1/3 support tests— 2008. If the organization did not check a box on line 14 or 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.	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.	<input type="checkbox"/>	

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

2009

Schedule A, Part IV - Supplemental Information

Page 5

Client 57175

Pacific Crest Trail Association

33-0051202

10/13/10

08:59AM

Part II, Line 10 - Other Income

<u>Nature and Source</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Miscellaneous	810.	11,745.	5,998.	3,750.	4,752.
Total	<u>\$ 810.</u>	<u>\$ 11,745.</u>	<u>\$ 5,998.</u>	<u>\$ 3,750.</u>	<u>\$ 4,752.</u>

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► Complete if the organization is described below.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: complete Part I-A only.

If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

Pacific Crest Trail Association

33-0051202

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political expenditures ► \$

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$ 0.

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ 0.

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If 'Yes,' describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. ► \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. ► \$

3 Total of exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. ► \$

4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990 or 990-EZ) 2009

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If 'Yes,' describe in Part IV.			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912.			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered 'No' OR if Part III-A, line 3 is answered 'Yes.'

1 Dues, assessments and similar amounts from members.	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year.	2a	
b Carryover from last year.	2b	
c Total.	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions).	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Part IV Supplemental Information (continued)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Pacific Crest Trail Association

Supplemental Financial Statements

- Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions

OMB No. 1545-0047

2009

Open to Public Inspection

Employer identification number

33-0051202

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.

	(a) Donor advised funds	(b) Funds and other accounts
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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06.....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for 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.

1 a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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 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 XIV.

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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 XIV 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

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds Complete if 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
1 a Beginning of year balance.....	79,294.	73,126.			
b Contributions.....	4,500.	2,198.			
c Net Investment earnings, gains, and losses.....	3,384.	1,890.			
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....	87,178.	77,214.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ _____ %
 b Permanent endowment ▶ _____ %
 c Term endowment ▶ _____ %

3 a 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)	X
(ii) related organizations.....	3a(ii)	X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?.....	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....		119,541.	81,616.	37,925.
e Other.....				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				37,925.

BAA

Schedule D (Form 990) 2009

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1,706,268.
2	Total expenses (Form 990, Part IX, column (A), line 25)	1,705,003.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	1,265.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV) See Part XIV	1,094.
9	Total adjustments (net). Add lines 4 through 8	1,094.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	2,359.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	1,902,338.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	1,094.
b	Donated services and use of facilities	2b	146,712.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV) See Part XIV	2d	48,264.
e	Add lines 2a through 2d	2e	196,070.
3	Subtract line 2e from line 1	3	1,706,268.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,706,268.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,899,980.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	146,712.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV) See Part XIV	2d	48,265.
e	Add lines 2a through 2d	2e	194,977.
3	Subtract line 2e from line 1	3	1,705,003.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,705,003.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)

2009

Schedule D, Part XIV - Supplemental Information

Page 6

Client 57175

Pacific Crest Trail Association

33-0051202

10/13/10

08:59AM

**Schedule D, Part XI, Line 8
Other Changes In Net Assets Or Fund Balances**

Unrealized investment gain.....	\$	1,094.
Total	\$	<u>1,094.</u>

**Schedule D, Part XII, Line 2d
Other Revenue Included In F/S But Not Included On Form 990**

Cost of Sales.....	\$	48,264.
Total	\$	<u>48,264.</u>

**Schedule D, Part XIII, Line 2d
Other Expenses And Losses Per Audited F/S**

Cost of Sales.....	\$	48,264.
Rounding.....		1.
Total	\$	<u>48,265.</u>

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18,
or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Mail solicitations | <input checked="" type="checkbox"/> Solicitation of non-government grants |
| <input checked="" type="checkbox"/> Internet and email solicitations | <input checked="" type="checkbox"/> Solicitation of government grants |
| <input type="checkbox"/> Phone solicitations | <input type="checkbox"/> Special fundraising events |
| <input checked="" type="checkbox"/> In-person solicitations | |

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col.(i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Renee Simi	Solicita tion		X	407,008.	36,000.	371,008.
Total ▶				407,008.	36,000.	371,008.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part III Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
REVENUE	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4- through 9 in column (d)				
11 Net income summary. Combine lines 3, column (d) and line 10.					

Part IV Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE	1 Gross revenue				
	2 Cash prizes				
DIRECT EXPENSES	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1, column (d) and line 7.				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' explain: _____

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	YES	NO
9 a		
10 a		
11		
12		

YES NO

13 Indicate the percentage of gaming activity operated in:

- a** The organization's facility. **13a** %
- b** An outside facility. **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ -----

Address: ▶ -----

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? **15a**

- b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.

- c** If 'Yes,' enter name and address of the third party:

Name: ▶ -----

Address: ▶ -----

16 Gaming manager information

Name: ▶ -----

Gaming manager compensation ▶ \$ _____

Description of services provided: ▶ -----

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**

- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____

BAA

TEEA3703L 02/05/10

Schedule G (Form 990 or 990-EZ) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part III, Line 4a - Program Service Accomplishments

Preserve: The PCT itself promotes a healthy lifestyle that focuses on outdoor
opportunities that connect people to nature and so does the PCTA's extensive
volunteer program. Every year long stretches of the PCT are destroyed by fire, washed
out by rain, or made impassable by overgrown brush - and it is the volunteers who
keep the Trail open, safe and passable for countless others to enjoy.

Partnerships and volunteers are the mainstay of this 2650-mile National Scenic Trail.

In 2009, more than 76,000 hours of volunteer support were donated from more than 30
different partnering groups working on the PCT. The in-kind value of these volunteer
hours is more than \$1,550,000.

Prior to 2004, the PCT was maintained by individuals who organized their own
projects. While they were enthusiastic and hard-working, often they lacked proper
training and tools. With the 2004 launch of the current PCTA Trail Operations
Program, the volunteers are now more effectively managed, trained, and equipped. As
of 2009, the PCTA's professional Trail Operations staff (including a Trail Operations
Director, five Regional Representatives, five Associate Regional Representatives and
two Volunteer Program staff) now covers 2,300 miles of the Trail. These Regional
Representatives work in the field and serve as the "eyes and ears" of the Trail at
the local level. They work with the government partners to effectively build and
manage the volunteer program. Along with the Volunteer Program staff, the PCTA's
Regional Representatives work with established groups, form new local clubs, and
bring in groups from all over the United States to preserve the PCT as a treasured
national resource.

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part III, Line 4a - Program Service Accomplishments (continued)

As a result of the USFS and PCTA partnership and dedication to expanding the PCTA's Regional Representative Program, volunteer participation has increased significantly and produced outstanding on-the-ground results. Since 2004, PCTA trail maintenance volunteers have increased their annual hours of volunteer work by 156%, from 30,000 to more than 77,000 hours.

Another set of numbers shows the value of the PCTA's regional efforts. In the four regions where the PCTA has implemented regional staff, the growth in the volunteer program since 2004 is dramatic:

Southern California region has increased by 134%.

Northern Sierra region (north boundary of Yosemite National Park to Lassen National Forest) has increased by 436%.

Big Bend region (Lassen National Forest to Windigo Pass) has increased by 92%.

Columbia Cascades region (Windigo Pass to White Pass) is up by 245%.

In the fall of 2009, the PCTA opened a fifth regional office in Seattle to coordinate trail programs in the North Cascades region in Washington. This new position covers the PCT from White Pass, Washington to Manning Park, British Columbia in Canada.

With the help of its Regional Representatives, the PCTA continues to expand its volunteer cadre. In 2006, 558 volunteers reported hours; in 2007 the number grew to 899, in 2008 the PCTA had 1036 volunteers and in 2009 PCTA reached a new record of 1,393 volunteers. Without the efforts of these dedicated volunteers, the PCTA would not be able to accomplish its mission to protect, preserve and promote the Pacific Crest National Scenic Trail.

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part III, Line 4b - Program Service Accomplishments

Promote: As part of its public service, the PCTA devotes a considerable amount of time and resources to promoting the PCT for its intended use as a hiker and equestrian trail. This is accomplished through the following activities.

PCTA Store - From guide-books and how-to videos, to journals and coffee mugs, the PCTA online store carries PCT information and PCT promotional items. Store items are also available at various PCT-related events. The PCTA wholesales merchandise to a few USFS visitor centers, National Park Service visitor centers and other retail outlets.

Map Brochures - In partnership with the PCTA, the U.S. Forest Service has developed the Official PCT Map & Guide. This guide is updated regularly and widely distributed to visitor centers, ranger stations and retail outlets in the vicinity of the Trail.

PCT Map Series - The U.S. Forest Service is currently working on a comprehensive series of 10 maps covering the entire Pacific Crest Trail. These maps are entirely functional for route finding and trip planning, and also feature informative text explaining and highlighting special features of the trail's environs including key geologic and cultural features, facts about flora and fauna, and more. The PCTA is working in partnership with the Forest Service on this important map series, providing the Forest Service with editorial and consulting services. As of the end of 2009, eight out of ten maps have been completed and are available for sale at the PCTA store. The final two maps will become available in 2010 and 2011.

Web Site - The PCTA maintains an informative web site at www.pcta.org. The site

Name of the organization

Pacific Crest Trail Association

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33-0051202

Form 990, Part III, Line 4b - Program Service Accomplishments (continued)

includes extensive Trail information on topics such as: trip planning, trail conditions, PCT history, frequently asked questions, health, safety and re-supply information. There is also information on trail maintenance projects and how to get involved.

Permits - Visitor permits are required in all wilderness areas, National Parks, and other restricted areas along the PCT. The PCTA has permission to issue permits for trail users who are traveling 500 or more continuous miles along the PCT in a single trip. This single permit covers the entry (as a pedestrian or equestrian) and traversing of all local, state and national parks and forests along the PCT. In 2009, the PCTA issued 956 permits for travel along the PCT.

Information Referral - The PCTA provides extensive PCT information. If the PCTA cannot provide the information requested, the PCTA refers the person requesting the information to the best source. In 2009, the PCTA responded to 1,012 telephone inquiries and 1,347 emails.

Toll-free Trail Conditions Telephone Line - The PCTA provides a toll-free trail conditions telephone line. Trail users may call and leave information on trail conditions or may call and obtain information on trail conditions. In 2009, the PCTA received 574 calls on the toll-free line.

Form 990, Part III, Line 4c - Program Service Accomplishments

Protect: Although the Pacific Crest National Scenic Trail was officially designated "complete" in 1993, the legacy is not. While the Trail is contiguous, much of the corridor still needs permanent protection. The Trail traverses three states, three National Monuments, five State Parks, seven National Parks, 25 National Forests, 34

Name of the organization

Pacific Crest Trail Association

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33-0051202

Form 990, Part III, Line 4c - Program Service Accomplishments (continued)

Congressionally-designated Wilderness areas, and at least 1,500 parcels of private land. The PCTA works to protect the Trail across these diverse boundaries. Working closely with agency partners, the PCTA takes an active leadership role in the management and protection of the Trail within agency units, as it crosses intra- and interagency boundaries, and on private land outside public ownership.

After years of mitigation work, the long-awaited White Pass trail relocation in Washington was completed in 2009. Thanks to a partnership between the Naches District of the Okanogan-Wenatchee National Forest, the White Pass Ski Area and the PCTA, a half-mile section of the PCT was re-routed to preserve its scenic qualities for future generations of recreationalists. The PCTA worked closely with USFS personnel and led the Northwest Service Academy's AmeriCorps crew that worked in tandem with the USFS's trail crew on the relocation project. The relocation project took eight weeks to cut the 3,000 feet of new trail.

Throughout 2009 the PCTA continued their extensive work with the Tejon Ranch Corporation and Conservancy to relocate 37 miles of trail from along dirt roads on the Mojave Desert floor to the crest of the Tehachapi Mountains in keeping with the original vision for the PCT. This new trail location will provide a more nature-oriented landscape for trail users through a corridor of unsurpassed ecological importance where four major ecosystems meet. The PCT will connect the Angeles National Forest, the BLM, the 178,000-acre Tejon Ranch Conservancy and additional private lands. PCTA and USFS staff have spent more than five years studying maps, scouting new trail locations and meeting with Tejon Ranch representatives on potential route options.

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part III, Line 4c - Program Service Accomplishments (continued)

In March of 2009, the PCTA learned of a Land Use Permit Application on private lands in Jackson County, Oregon, that threatened the natural landscape of the PCT. The Bean Rock parcel is an 80 acre parcel containing approximately a quarter mile of PCT within the Cascade-Siskiyou National Monument and abuts the newly designated Soda Mountain Wilderness. Additionally, this parcel was identified in the PCTA's Land Inventory as a tract needed to protect the legacy of the PCT. The PCTA submitted comments to the County opposing the building permit proposal for a 'summer home' on the property that would have been constructed within 500 feet of the PCT in an undeveloped area of the National Monument. Due to the concerns raised by the PCTA and other non-governmental organizations, Jackson County denied the landowner's permit request for development as well as his appeal. The PCTA is beginning preliminary talks with the BLM and the landowner on the possibility of acquiring a conservation easement on the land to preserve the landscape for future generations.

In 2009 Terra-Gen Wind Energy Company proposed building several new wind turbines in Southern California which would impact the Trail. Terra-Gen proposed a relocation of the Trail for mitigation. USFS, PCTA and Terra-Gen staff scouted the proposed relocation of the Trail and determined that portions of it were buildable while others were not. Terra-Gen then went on to hire a contractor from California State Parks to survey the land, lay a center line, and create trail logs for an improved trail location. He completed his work in early December 2009 and construction of the relocation is expected to take place in 2010.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

See attached

Name of the organization

Pacific Crest Trail Association

Employer identification number

33-0051202

Form 990, Part VI, Line 11 - Form 990 Review Process

The 990 is reviewed by the finance committee.

- 1) The draft Form 990 is e-mailed to the finance committee members for review.
- 2) The finance committee holds a meeting to discuss the contents of the Form 990.
- 3) The committee submits review comments to the finance director and makes one of the following recommendations:

A) File the Form 990 as prepared or

B) Request a meeting with the auditor and staff to discuss potential changes

- 4) Before the Form 990 is filed, a copy is provided to the Board.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

- 15a) At a regularly scheduled board meeting, the PCTA board of directors determines the salary of the executive director based in part on performance measured against objectives and other factors.

- 15b) At a regularly scheduled board meeting, the PCTA board of directors approves the salary of the Finance Director based in part on performance measured against objectives and other factors.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Made available to the public upon request.

Name of the organization

Employer identification number

Pacific Crest Trail Association

33-0051202

Area with horizontal dashed lines for supplemental information.



PACIFIC CREST TRAIL
ASSOCIATION

BY-LAWS

ARTICLE I - PURPOSE

Section 1.0 - The name of this organization shall be the Pacific Crest Trail Association (PCTA).

Section 1.1 - Pacific Crest Trail Association is a membership organization formed as a nonprofit public benefit corporation under the laws of the State of California and recognized as a charitable and educational organization under Internal Revenue Code Section 501(c)3.

Section 1.2 - The Pacific Crest Trail Association is established to support users of the Pacific Crest National Scenic Trail and to assure that there is a continuous recreation facility, managed so as to reflect its national significance, for the enjoyment, education and adventure of hikers and equestrians. The PCTA promotes the management, maintenance, conservation and safe public use of the Pacific Crest National Scenic Trail. It protects and defends the trail from improper use, abuse, and commercial or private encroachment. It provides information to help people enjoy the trail. It encourages good trail ethics, safe travel practices and appreciative awareness of the trail as a valued national heritage.

ARTICLE II - MEMBERS

Section 2.0 - The PCTA membership shall consist of individuals, associations; clubs; organizations, including local units and chapters; and land owners whose lands the trail traverses; which are current in dues payment and which support the purposes of PCTA and meet any requirements established by the Board of Directors.

Section 2.1 - the Board shall establish classes of membership and dues for each class.

Section 2.2 - Privileges of membership shall generally include the right to vote on the election of Directors and on other matters submitted to the membership by the Board of Directors. For voting purposes, each individual member shall have one vote and each member group shall have one vote. Nonvoting classifications of membership may be established by the Board of Directors.

ARTICLE III - MEETINGS OF THE MEMBERSHIP

Section 3.0 - An annual membership meeting shall be held each year, normally in March, April or May, for the purpose of certifying the election of directors, presenting an annual report to the

members and conducting any other business which may be necessary.

Section 3.1 - A special membership meeting may be called at any time by the Board of Directors, or by the Chair with the approval of the Executive Committee, or on written request signed by 5% of the membership.

Section 3.2 - Notice of the meeting place, day and hour shall be mailed to the membership at least twenty days prior to the meeting date. Notice in the principal publication of PCTA is a proper and qualifying means of notification. In case of a special meeting, the purpose for which the meeting was called shall be stated in the notice.

Section 3.3 - A quorum shall consist of 25 members or 2% of the membership in good standing, whichever is the lesser. If a quorum is not present at any meeting of members, a majority of members present may adjourn the meeting.

Section 3.4 - Each member shall have one vote, which may be cast in person or by mail, or if the matter is considered at a meeting of Members, in person, but not by proxy; provided, however, Section 4.3 shall control for purposes of electing Directors. Only members in good standing may vote. Members in good standing are those who are current on dues payments. The vote of a group member shall be cast by the governing body of the group or its duly authorized representative.

Section 3.5 - Any member may be removed from membership by action of the Board of Directors for conduct detrimental to the interests of the Association. Any member may resign by filing a written resignation with the Secretary.

Section 3.6 - Any motion or resolution to be submitted to a vote of the Membership at any annual or special meeting, or other matter or action to be taken by vote of the Members at any such meeting, shall be either adopted by the Board of Directors and ordered submitted to a vote of Members at the next meeting of Members, or submitted in writing to the Executive Director or the Chair of the Association at least forty five (45) days prior to the meeting. Otherwise any such motion, resolution, matter or action shall be out of order and any vote thereon shall be invalid.

ARTICLE IV - DIRECTORS

Section 4.0 - Subject to limitations of the Articles and these Bylaws, the activities and affairs of the corporation and all corporate powers shall be exercised by or under the direction of the Board. The Board may delegate the management of the activities of the corporation to any person or persons, or committees however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board. Directors shall be responsible for establishing policy and providing direction for the Association.

Section 4.1

4.1.1 The number of directors shall be not less than twelve nor more than forty-five, as established by resolution of the Board of Directors. Directors shall be elected by a ballot mailed to each member in good standing.

4.1.2 Each director shall be elected by a vote of the qualified members for a three-year

term, the term to commence immediately upon election. A director may serve for a maximum of three elected terms.

4.1.3 Directors must be individual members of the Association at the time of their nomination and during their term of office.

Section 4.2 - A majority of the directors elected and serving shall constitute a quorum for the transaction of business at any meeting of the Board; but if less than a quorum is present, the majority of the directors present or available may adjourn the meeting.

Section 4.3 - Election of directors by the Membership shall be by mail, but votes may not be by proxy. A majority or plurality of votes cast shall determine election. Each member shall be entitled to one vote, but if the Membership stands in two or more names, if one votes, that is the vote, otherwise the majority so voting binds all. Entitlement to vote as a Member shall be subject to other provisions of these Bylaws, including Section 3.4. Voting for the election of directors shall be by written ballot mailed to all Members entitled to vote at the particular election. Such ballots shall be mailed at least forty-five (45) days prior to the date set for the election, and shall be counted only if duly signed and received by the Association no later than 7 days before the date of the election. A committee appointed by the Chair, shall count the ballots and certify the results to the annual Membership meeting and such meeting shall be deemed the date for the election of Directors for all purposes of these Bylaws and applicable law.

Section 4.4 - Nominations for election to the Board of Directors shall be made by a nominating committee appointed by the Chair, which committee shall be subject to confirmation or change by action of the Board. Further nominations may be made by petition signed by not less than the following number of Members of the Association.

- If there are less than 5000 Members eligible to vote at the election in question, by at least 2% of the number of Members so eligible;
- If there are 5000 or more Members eligible to vote at the election in question, by at least 1/20th of one percent of the number of Members so eligible, but not less than 100 nor more than 500 Members shall be required.
- All nominations and petitions for nominations must be delivered in writing to the Secretary or the Chair before nominations are closed. Nominations shall be closed ninety (90) days prior to the date set for the election of directors.

Section 4.5 - Each nominee for the Board of Directors shall be entitled to have published in the Communicator (or other official publication of the Association) mailed to all Members, last published prior to the date of the election, a statement of the nominee's qualifications and the reasons for the nominee's candidacy. Such statement must be furnished to the editor of the Communicator (or such other official publication) by the deadline set by the Editor for submission of articles for publication in that issue. Such statement shall be of a length of not more than 1/3rd of a page of the publication when printed in the type style and size utilized for regular articles in that issue of the publication. The Editor of the publication shall be entitled to eliminate any content of any such statement, which the Editor finds is untrue or defamatory.

Section 4.6 - Further, upon written request by any such nominee, and the payment with such request of the reasonable costs of mailing (including postage), the Association shall within 10 business days after such request and payment mail to all Members, or such portion of them as

reasonably specified by the nominee, any materials furnished by the nominee which is reasonably related to the election, or alternatively, the Association may allow the nominee the right to inspect and copy the record of all Members' names and addresses, or alternatively the Association may give the nominee an alphabetized list of the names and addresses of the Members entitled to vote at the election.

Section 4.7 - The record date for establishing Members entitled to nominate persons for election to the Board shall be thirty (30) days prior to the date nominations are closed. The record date for establishing Members to whom mailings may be made pursuant to Sections 4.5 and 4.6 above, and for establishing Members entitled to vote for the election of directors, shall be sixty (60) days prior to the date of the meeting for the election of directors.

Section 4.8 - Any director may resign at any time by giving written notice of such resignation to the Chair, Executive Director or Secretary.

Section 4.9 - Vacancies in the Board of Directors shall be filled by the Board. The Board Development Committee shall make recommendations to the Board of Directors. New directors may be appointed to fill vacant positions by the Board of Directors. However, directors so appointed must stand for election by the qualified members at the next regularly scheduled election of directors. Vacant positions include all open positions, for whatever reason, up to the maximum number of directors established by board resolution.

Section 4.10 - A regular meeting of the Board of Directors shall be held within seven days after each annual meeting of members. Other regular meetings shall be scheduled by the Board of Directors, but notice thereof shall be given to all Directors at least twenty days prior to any such meeting, and to all newly elected Directors no later than ten days following his or her election.

Section 4.11 - Special meetings of the Board of Directors may be called by the Executive Committee or by one-third of the Directors. Appropriate notice of any special meeting shall be given at least ten days in advance of the meeting to each member of the Board of Directors to that member's address, phone, FAX, or electronic means, as shown by the records of the Association.

Section 4.12 - Any action required by law to be taken at a meeting of Directors, or any action which may be taken at a meeting of Directors, may be taken without a meeting if a consent in writing, setting forth the action to be taken, shall be signed by all of the Directors.

Section 4.13 - Directors shall not receive any stated salary for their services, but by resolution of the Board a fixed sum and/or expenses of attendance at meetings may be allowed. Reimbursement of other proper expenditures incurred in connection with performance of Association business may be allowed, but requires prior approval of the Chair.

ARTICLE V – OFFICERS, EMPLOYEES AND AGENTS

Section 5.1 - Officers.

The officers of the Association shall be a Chair, Vice Chair, Secretary and Treasurer, and such other officers as the Board may from time to time elect. The positions of Secretary and Treasurer may be held by one person.

Section 5.2 - Term of Office.

Officers and committee chairs shall serve one-year terms and until their successors are elected or appointed; however, any such officers or chairs shall be subject to removal at any time by action of the Board of Directors.

Section 5.3 - Employees and agents.

The Board may appoint or hire an Executive Director as it deems necessary, and the Executive Director shall serve at the pleasure of the Board. The Board may, to the extent allowed by law, delegate to the Executive Director any powers possessed by the Board, and may prescribe his or her title, term of office, authorities and duties. The Executive Director may be removed with or without cause by majority vote of the Board.

Section 5.4 - Chair of the Board: Powers and Duties

The Chair shall, when present, preside at all meetings of the Board of Directors, of the Members, and of the Executive Committee. The Chair shall appoint and remove Board committee chairs at the Chair's discretion, subject to confirmation of such action by the Board. The Chair is authorized to execute in the name of the PCTA all contracts and other documents authorized either generally or specifically by the Board to be executed by the PCTA, except when by law the signature of the Executive Director is required.

Section 5.5 - Vice Chair of the Board

The Vice Chair shall, in the absence of the Chair, or in the event of his or her inability or refusal to act, perform all the duties of the Chair, and when so acting shall have all the powers of, and be subject to all the restrictions on, the Chair.

Section 5.6 - Executive Director

The chief executive officer of the PCTA shall be the Executive Director. Subject to the control of the Board of Directors, the Executive Director shall supervise and conduct the activities and operations of the PCTA, shall keep the Board of Directors fully informed and shall freely consult with them concerning the activities of the PCTA, and shall see that all orders and resolutions of the Board are carried into effect. Where appropriate, the Board of Directors shall place the Executive Director under a contract of employment. The Executive Director shall be empowered to act, speak for, or otherwise represent the PCTA between meetings of the Board. The Executive Director shall be responsible for the hiring and firing of all personnel, and shall be responsible for keeping the Board informed at all times of staff performance and for implementing any personnel policies adopted by the Board. The Executive Director is authorized to contract, receive, deposit, disburse, and account for funds of the PCTA; to execute in the name of the PCTA all contracts and other documents authorized either generally or specifically by the Board to be executed by the PCTA; and to negotiate all material business transactions of the PCTA.

Section 5.7 - Secretary

The Secretary shall be responsible for keeping minutes of all meeting of the Board and Members, maintaining the minute books of the Association, and performing such other tasks that are assigned to the Secretary by the Board or designated by these Bylaws, the Articles of Incorporation or applicable law.

Section 5.8 - Treasurer.

The Treasurer shall keep or cause to be kept full and accurate accounts of all Association financial records, assets, receipts and disbursements. The Treasurer shall ensure the deposit of all money, evidence of indebtedness, and other valuable documents in the name and to the credit of the Association. The Treasurer will provide for an annual statement of accounts, and periodic reports as required by the Board or applicable law.

ARTICLE VI – COMMITTEES

Section 6.1 - Executive Committee.

The Executive committee of the Board of Directors shall consist of the Chair and up to four other members of the Board. In addition, the Executive Director of the Association shall be an Ex-Officio member of the Executive Committee, but without a vote unless also an elected and serving Director. The Executive Committee shall be appointed by action of the Board, the Chair being entitled to make non-binding recommendation to the Board for Executive Committee membership. The Chair shall act as chair of the Executive Committee. Subject to the provisions of Section 4 of this Article V, the Executive Committee may exercise the authority of the Board of Directors in the management of the Association between meetings of the Board. The Executive Committee shall, at each regular meeting of the Board of Directors; make a full report of all business transacted by the committee since the last such report to the Board.

Section 6.2 - Other Committees Appointed by the Board

The Board may, by a majority vote, from time to time establish other committees for conducting the work of the Association. The committees shall include at least one member of the Board of Directors and shall exercise such powers as may be delegated to the Committee by the Board, subject to the provisions of Section 4 of this Article V. Every such Committee shall be chaired by a member of the Board of Directors.

Section 6.3 - Other Committees Appointed by the Chair.

The Chair may, subject to the control of the Board, appoint special committees for specific purposes not in the purview of the Executive Committee or committees appointed by the Board.

Section 6.4. - Limitations on the Powers of Committees.

Neither the Executive Committee nor any other committee shall have the authority to:

- (a) Approve any action for which the approval of the Members or approval of a majority of all Members is required;
- (b) Fill vacancies on the Board or on any Committee which has the authority of the Board;
- (c) Fix compensation of directors for serving on the board or on any Committee;
- (d) Amend or repeal any Bylaws or adopt any new Bylaws;
- (e) Amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable;

- (f) Appoint any Committee of the Board of the members thereof;
- (g) Authorize the expenditure of Association funds to support a nominee for director after there are more people nominated for director that can be elected;
- (h) Approve any self-dealing transaction except as provided in paragraph (3) of subdivision (d) of section 5233 of the California Nonprofit Corporation law – Public Benefit Corporations, or any substituted legislation.

ARTICLE VII - ADMINISTRATION AND FINANCES

Section 7.2 - The fiscal year of the Association shall be January 1 through December 31.

Section 7.3 - PCTA shall keep correct and complete books and records of accounts in a businesslike manner. It shall keep minutes of the proceedings of all meetings, boards, councils and committees. All books and records of the Association may be inspected by any member or his or her agent or attorney for any purpose reasonably related to such person's interest as a member and at any reasonable time.

Section 7.4 - An annual budget of estimated income and expense shall be adopted by the Board of Directors before the beginning of each fiscal year. It shall be the responsibility of the Treasurer, in consultation with the Finance Committee, to provide the Board of Directors with a recommended budget. The Board of Directors may revise the budget as necessary during the fiscal year. The Executive Committee shall review the actual expenses as compared with budgeted expense on a quarterly basis.

Section 7.5 - The rules of procedure at meetings of the Board of Directors, any committees, or any meetings of the members shall be the rules contained in Roberts' Rules of Order Revised, so far as applicable and when not inconsistent with these bylaws, the Articles of Incorporation, or with any resolution of the Board of Directors.

Section 7.6 - These bylaws may be amended or repealed by a majority vote of the then serving members of the Board of Directors. Members may request Board consideration of a bylaw amendment by submitting a petition signed by not less than 5% of the members of good standing. Notification of all proposed bylaw amendments shall be mailed to the members of the Board of Directors at least ten days before the meeting at which the proposed bylaw amendments will be considered.

Section 7.7 - The term "meetings" as used in these bylaws for the Board of Directors or its committees shall include two-way communication of all participating by conference telephone calls or other electronic means as well as traditional assembly.

Section 7.8 - Notification under these bylaws is deemed given when mailed; provided, however, notice to Directors shall also be deemed effective when given by electronic transmission in accordance with applicable California law.

ARTICLE VIII

Section 8.0 - The PCTA shall indemnify all present and former directors and officers against any liability, including expense and advance of expenses, arising out of the performance of their duties. This indemnification shall apply to any actual or threatened civil, criminal, administrative or investigative action, suit or proceeding. PCTA may maintain insurance to protect itself, any director, officer, or employee against any such liability, cost or expense incurred in connection with any such suit, action or proceeding. PCTA shall have the right to approve any settlements or legal expenses incurred in connection with any such suit, action or proceeding. The indemnification shall be to the fullest extent now or hereafter permitted by law.

RECORD OF BYLAWS ADOPTION/AMENDMENT

- October 18, 1991 – Bylaws adopted by Board of Directors.
- October 24, 1992 – Named changed from Pacific Crest Trail Conference (PCTC) to Pacific Crest Trail Association (PCTA), by vote of the Board of Directors.
- September 2, 1993 – Revised bylaws approved by the PCTA Board of Directors.
- October 21, 2001 – Bylaws amended – Article III, Sections 3.0, 3.1; Article IV, Sections 4.1, 4.3, 4.5; Article 5, Sections 5.0, 5.1, 5.5, 5.7, 5.8, 5.11, 5.13; Article VI, Sections 6.0, 6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, 6.9; Article VII, Sections 7.0, 7.1, 7.6.
- February 3, 2002 – Bylaws amended: Article I, Section 1.1; Article II, Section 2.0; Article III, Sections 3.0, 3.2, 3.5; Article IV, Sections 4.0, 4.1, 4.3, 4.5, 4.6, 4.8; Article V, Sections 5.1, 5.3, 5.6, 5.14; Article VI, Sections 6.1, 6.4, 6.5, 6.6, 6.7, 6.8, 6.10; Article VII, Sections 7.1, 7.3, 7.4, former 7.7, new 7.7, 7.8.
- July 11, 2004 – Bylaws amended: Article III, Section 3.0, new 3.6; Article IV, Section 4.3, new 7.4, 7.5, 7.6, 7.7, former 7.4 – 7.9 renumbered to 7.8 – 7.13.
- October 24, 2004 – Bylaws amended: Article V, delete sections 1 through 14, replace with new sections 1 through 8. Article VI, delete sections 1 through 12, replace with new sections 1 through 4.
- January 23, 2005 – Bylaws amended: Article IV, Section 1.1.
- November 5, 2006 – Bylaws amended: Article III, Sections 3.1, 3.4, 3.5, 3.6 ; Article IV, Section 4.2, 4.3, 4.4, 4.10, 4.11; Article IV, Section 5.2, 5.4 ; Article VI, Section 6.1, 6.2; Article VII, Section 7.0 (deleted), 7.8
- November 5, 2006 – Revised bylaws approved by the PCTA Board of Directors
- October 25, 2009 – Bylaws amended: Article III, Sections 3.1, 3.6 ; Article IV, Sections 4.1.2, 4.1.3, 4.1.4 (deleted), 4.3, 4.4, 4.8, 4.9, 4.13 ; Article V, Sections 5.1, 5.4, 5.5 (renumbered from 5.6), 5.6 (new) ; Article VI, Sections 6.1, 6.3
- October 25, 2009 – Revised bylaws approved by the PCTA Board of Directors

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Department of the Treasury
Internal Revenue Service
OGDEN UT 84201-0074

For assistance, call:
1-877-829-5500

Notice Number: CP211A
Date: June 21, 2010

Taxpayer Identification Number:
33-0051202
Tax Form: 990
Tax Period: December 31, 2009

154308.739986.0481.010 1 AT 0.357 375



PACIFIC CREST TRAIL ASSOCIATION
5250 DATE AVE STE L
SACRAMENTO CA 95841-2564844

154308

APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We received and approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above. Your extended due date to file your return is **August 15, 2010**.

When it's time to file your Form 990, 990-EZ, 990-PF or 1120-POL, you should consider filing electronically. Electronic filing is the fastest, easiest and most accurate way to file your return. For more information, visit the Charities and Nonprofit web at www.irs.gov/eo. This site will provide information about:

- The type of returns that can be filed electronically,
- approved e-File providers, and
- if you are required to file electronically.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top of this letter.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box. ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	Pacific Crest Trail Association	33-0051202
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	1331 Garden Highway	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Sacramento, CA 95833	

Check type of return to be filed (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of. ► Liz Bergeron

Telephone No. ► 916-349-2109 FAX No. ► 916-349-1268

- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ☐. If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ☒ calendar year 20 09 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

Form 8868 (Rev. 4-2009)

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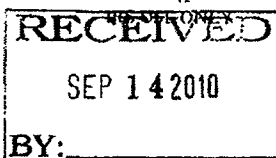
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Department of the Treasury
Internal Revenue Service
Ogden UT 84201



For assistance, call:
1-877-829-5500

Notice Number: CP211A
Date: September 13, 2010

Taxpayer Identification Number:
33-0051202
Tax Form: 990
Tax Period: December 31, 2009

109687.771713.0377.008 1 AT 0.357 375



PACIFIC CREST TRAIL ASSOCIATION
5250 DATE AVE STE L
SACRAMENTO CA 95841-2564844

109687

APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We received and approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above. Your extended due date to file your return is **November 15, 2010**.

When it's time to file your Form 990, 990-EZ, 990-PF or 1120-POL, you should consider filing electronically. Electronic filing is the fastest, easiest and most accurate way to file your return. For more information, visit the Charities and Nonprofit web at www.irs.gov/eo. This site will provide information about:

- The type of returns that can be filed electronically,
- approved e-File providers, and
- if you are required to file electronically.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top of this letter.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).	
Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization Pacific Crest Trail Association
	Employer identification number 33-0051202
	Number, street, and room or suite number. If a P.O. box, see instructions. John Waddell & Co., CPAs 3416 American River Drive, #A
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Sacramento, CA 95864

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|--|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of. ▶ **Teresa Fieth**
 Telephone No. ▶ **916-349-2109** FAX No. ▶ **916-349-1268**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 11/15, 20 10.

5 For calendar year 2009, or other tax year beginning _____, 20____, and ending _____, 20____.

6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension ... **INFORMATION NEEDED TO COMPLETE THE RETURN IS NOT YET AVAILABLE. AN EXTENSION OF TIME IS RESPECTFULLY REQUESTED IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
8c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs. ...	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ *Dublin M. Red, CPA* Title ▶ _____ Date ▶ 8/12/10