

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No. 1545-0047

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year period beginning and ending**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Annulment pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization**WI WETLANDS ASSOCIATION, INC.**

Number and street (or P O box if mail is not delivered to street address)

222 S. HAMILTON STREET

City or town, state or country, and ZIP + 4

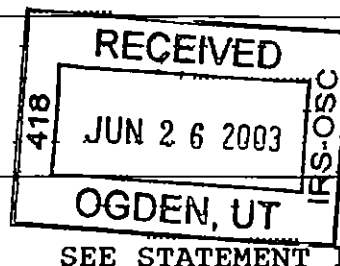
MADISON, WI 53703**D** Employer identification number**39-1852601****E** Telephone number**(608) 250-9971****F** Accounting method ☐ Cash ☒ Accrual
Other (specify) ▶

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

H and I are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit GEN ▶**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G** Web site **WWW.WISCWETLANDS.ORG****J** Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **301,541.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	224,498.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 224,498. noncash \$)			1d	224,498.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	51,483.
	3 Membership dues and assessments			3	23,676.
	4 Interest on savings and temporary cash investments			4	41.
	5 Dividends and interest from securities			5	1,062.
	6 a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c	
7 Other investment income (describe ▶)			7		
Revenue	8 a Gross amount from sale of assets other than inventory	(A) Securities		(B) Other	
	b Less cost or other basis and sales expenses	8a		8b	
	c Gain or (loss) (attach schedule)	8c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b Less direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10 a Gross sales of inventory, less returns and allowances	10a			
	b Less cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11 Other revenue (from Part VII, line 103)			11	781.
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	301,541.	
Expenses	13 Program services (from line 44, column (B))			13	127,375.
	14 Management and general (from line 44, column (C))			14	22,300.
	15 Fundraising (from line 44, column (D))			15	20,555.
	16 Payments to affiliates (attach schedule)			16	
	17 Total expenses (add lines 13 and 14, column (A))			17	170,230.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	131,311.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	50,572.
	20 Other changes in net assets or fund balances (attach explanation)			20	13,295.
	21 Net assets or fund balances at end of year (combine lines 18, 19 and 20)			21	195,178.

223001 01-22-03 LHA For Paperwork Reduction Act Notice, see the separate instructions



Form 990 (2002)

07190616 788028 06918E1

2002.05040 WI WETLANDS ASSOCIATION, IN 06918E11

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Page 2

Do not include amounts reported on line 6b, 6b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	47,000.	28,200.	9,400.	9,400.
26	Other salaries and wages	54,679.	42,751.	4,098.	7,830.
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	4,707.	3,165.	773.	769.
34	Telephone	2,455.	1,719.	319.	417.
35	Postage and shipping	5,749.	5,174.	287.	288.
36	Occupancy	5,012.	3,508.	652.	852.
37	Equipment rental and maintenance				
38	Printing and publications	11,610.	10,449.	581.	580.
39	Travel	8,015.	4,577.	3,184.	254.
40	Conferences, conventions, and meetings	9,277.	9,277.		
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize)				
a	PROFESSIONAL/CONTRACT				
b	SERVICES	15,456.	14,138.	1,318.	
c	MISCELLANEOUS EXPENSES	6,270.	4,417.	1,688.	165.
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	170,230.	127,375.	22,300.	20,555.

Joint Costs Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? **SEE STATEMENT 2**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
 (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)

a	HELD WORKSHOPS, SLIDE PROGRAMS, FIELD TRIPS, PUBLIC FORUMS TO EDUCATE THE GENERAL PUBLIC REGARDING THEIR ROLE IN PROTECTING WETLANDS	(Grants and allocations \$ _____)	127,375.
b		(Grants and allocations \$ _____)	
c		(Grants and allocations \$ _____)	
d		(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		127,375.

Part IV Balance Sheets

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	38,891.	45	65,304.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	19,326.		
	b Less allowance for doubtful accounts		47c	19,326.
	48 a Pledges receivable	101,875.		
	b Less allowance for doubtful accounts		48c	101,875.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	1,164.
	54 Investments - securities		54	
	55 a Investments - land, buildings, and equipment basis			
	b Less accumulated depreciation		55c	
56 Investments - other	SEE STATEMENT 3	10,679.	56	8,470.
57 a Land, buildings, and equipment basis				
b Less accumulated depreciation		57c		
58 Other assets (describe)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	51,362.	59	196,139.	
Liabilities	60 Accounts payable and accrued expenses	790.	60	961.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe)		65	
66 Total liabilities (add lines 60 through 65)	790.	66	961.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	50,572.	67	93,303.
	68 Temporarily restricted		68	101,875.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	50,572.	73	195,178.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	51,362.	74	196,139.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a	Total expenses and losses per audited financial statements	a	190,985.
b	Amounts included on line a but not on line 17, Form 990	b	
(1)	Donated services and use of facilities \$ 20,755.		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	20,755.
c	Line a minus line b	c	170,230.
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	170,230.

[illegible]

☐ Yes ☒ No

Part VI	Other Information
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76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0.	
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		N/A N/A N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	86a 86b	N/A N/A	
87	501(c)(12) organizations Enter a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87a 87b	N/A N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0., section 4912 <input type="checkbox"/> 0., section 4955 <input type="checkbox"/> 0.			
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0.
d	Enter Amount of tax on line 89c, above, reimbursed by the organization			0.
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> N/A			
b	Number of employees employed in the pay period that includes March 12, 2002	90b		2
91	The books are in care of <input type="checkbox"/> CHARLES LUTHIN			
	Telephone no <input type="checkbox"/> (608) 250-9971			

Located at ► 222 SOUTH HAMILTON STREET, #1, MADISON, WI

ZIP + 4 ► 53703-3201

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

92

N/A

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a WORKSHOP/SCIENCE FORUM					9,942.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					41,541.
94 Membership dues and assessments					23,676.
95 Interest on savings and temporary cash investments			14	41.	
96 Dividends and interest from securities			14	1,062.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a MISCELLANEOUS INCOME					781.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		1,103.	75,940.
105 Total (add line 104, columns (B), (D), and (E))					77,043.

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)

SEE STATEMENT 5

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

☐ Yes☒ No

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

I am preparing this return, and to the best of my knowledge and belief, it is true, correct, and complete.

9/23/03

Date

Charles Luthin, Executive Director

Type or print name and title

Date

Check if

Preparer's SSN or PTIN

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2002

Name of the organization

WI WETLANDS ASSOCIATION, INC.

Employer identification number

39 1852601

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

Part III Statements About Activities (See page 2 of the instructions)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities **\$** _____ **\$** 966. (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) **VI-B, LINE I**

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990

2d X

e Transfer of any part of its income or assets?

2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)

3 X

4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vii). (Also complete the Support Schedule in Part IV-A.)

12 ☒ 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	87,261.	109,652.	42,500.	28,521.	267,934.
16 Membership fees received	12,380.	9,850.	8,503.	5,893.	36,626.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	3,315.	3,173.	15,113.		21,601.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,107.	3,085.	3,895.	3,165.	12,252.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.			SEE STATEMENT 6	1,716.	1,716.
23 Total of lines 15 through 22	105,063.	125,760.	70,011.	39,295.	340,129.
24 Line 23 minus line 17	101,748.	122,587.	54,898.	39,295.	318,528.
25 Enter 1% of line 23	1,051.	1,258.	700.	393.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				
					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts.					26b N/A
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c N/A
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.				
(2001)	0.	(2000)	0.	(1999)	0.
(1998)					0.
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.					
(2001)	0.	(2000)	0.	(1999)	0.
(1998)					0.
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c 326,161.
d Add: Line 27a total _____ and line 27b total _____					27d 0.
e Public support (line 27c total minus line 27d total)					27e 326,161.
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).					27f 340,129.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 95.8933%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 3.6022%

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
<hr/>		
<hr/>		
<hr/>		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/>		
<hr/>		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/>		
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34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990 or 990-EZ) 2002

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated groupCheck ☐ b ☐ if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
	N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence 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 c through h.)
- 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 other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
X		
X		
	X	
X		966.
	X	
	X	
	X	
	X	
		966.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

N/A

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

► ☐ Yes ☒ No

N/A

[illegible]

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	1
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DESCRIPTION	AMOUNT
SECTION 481 (A) ADJUSTMENT	17,296.
UNREALIZED LOSS ON INVESTMENTS	-2,209.
ADJUST 2001 FIXED ASSET BALANCE	-1,792.
TOTAL TO FORM 990, PART I, LINE 20	13,295.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	2
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EXPLANATION

TO PROTECT, RESTORE, AND ENJOY WETLANDS AND ASSOCIATED ECOSYSTEMS THROUGH
SCIENCE-BASED EDUCATION, ADVOCACY AND ACTION.

FORM 990	OTHER INVESTMENTS	STATEMENT	3
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DESCRIPTION	VALUATION METHOD	AMOUNT
INVESTMENTS	MARKET VALUE	8,470.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		8,470.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 4

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CHARLES LUTHIN MADISON, WI	EXECUTIVE DIRECTOR 40+	47,000.	1,784.	0.
ALICE THOMPSON SOUTH MILWAUKEE, WI	CHAIR VOLUNTEER	0.	0.	0.
JOHN EBSEN MADISON, WI	TREASURER VOLUNTEER	0.	0.	0.
GREG KIDD MADISON, WI	SECRETARY VOLUNTEER	0.	0.	0.
GEORGE ARCHIBALD BARABOO, WI	DIRECTOR VOLUNTEER	0.	0.	0.
TOM DAWSON MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.
KIM GENICH MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.
TERRE GOLEMBIEWSKI WHITEWATER, WI	DIRECTOR VOLUNTEER	0.	0.	0.
RITA HAVEN WAUKESHA, WI	DIRECTOR VOLUNTEER	0.	0.	0.
JIM IHRIG CROSS PLAINS, WI	DIRECTOR VOLUNTEER	0.	0.	0.
HILDA MCVOY MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.

KIRK MCVOY MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.
GEORGE MEYER MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.
GINNY PLUMEAU CEDARBURG, WI	DIRECTOR VOLUNTEER	0.	0.	0.
EUGENE ROARK MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.
GALEN SMITH MADISON, WI	DIRECTOR VOLUNTEER	0.	0.	0.
LIBBY ZIMMERMAN FT. ATKINSON, WI	DIRECTOR VOLUNTEER	0.	0.	0.

TOTALS INCLUDED ON FORM 990, PART V

47,000.

1,784.

0.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 5
ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	FEES FOR SERVICES EARNED THROUGH PROMOTING AND EDUCATING THE PUBLIC IN REGARDS TO WISCONSIN WETLAND CONSERVATION.
103A	MISCELLANEOUS INCOME EARNED IN ACCORDANCE WITH OUR EXEMPT PURPOSE.
93G	FEES FROM GOVERNMENT CONTRACTS IN ACCORDANCE WITH OUR EXEMPT PURPOSE.
94	MEMBERSHIP DUES RECEIVED IN ACCORDANCE WITH OUR EXEMPT PURPOSE.

SCHEDULE A OTHER INCOME STATEMENT 6

DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
MISCELLANEOUS INCOME	0.	0.	0.	1,716.
TOTAL TO SCHEDULE A, LINE 22	0.	0.	0.	1,716.

Application for Extension of Time To File an
Exempt Organization Return

OMB No 1545-1709

► 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 ☒
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note 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)Note Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization	Employer identification number
	WI WETLANDS ASSOCIATION, INC.	39-1852601
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P O box, see instructions	
	222 S. HAMILTON STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	MADISON, WI 53703	

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 (sec 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 |

- 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 month, for 990-T corporation) extension of time until AUGUST 15, 2003

to file the exempt organization return for the organization named above. The extension is for the organization's return for

► ☒ calendar year 2002 or► ☐ tax year beginning _____, and ending _____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 \$ _____

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 \$ _____

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 \$ N/A**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 ► B. M. [Signature] Title ► CSADate ► 5/13/03

LHA For Paperwork Reduction Act Notice, see instruction

Form 8868 (12-2000)

Application for Change in Accounting Method

OMB No 1545-0152

▶ See page 1 of the instructions for the Automatic Change Procedures

Name of applicant (If a joint return is filed, also give spouse's name)

WISCONSIN WETLANDS ASSOCIATION, INC

Identification number (See page 3 of the instructions)

39-1852601

Number, street, and room or suite no. (If a P.O. box, see page 3 of the instructions)

222 SOUTH HAMILTON STREET

Tax year of change begins (mo. day yr.) and ends (mo. day yr.)

JANUARY 1, 2002 - DECEMBER 31, 2002

City or town, state, and ZIP code

MADISON, WI 53703

District director's office having jurisdiction

Name of person to contact (If not the applicant, a power of attorney must be submitted)

CHARLES LUTHIN

Contact person's telephone number/Fax number

(608) 250-9971 / (608) 287-1179**Check the appropriate box to indicate who is filing this form**

- ☐ Individual
☐ Corporation
☐ Cooperative (Sec. 1381)
☐ Qualified Personal Service Corporation (Sec. 448(d)(2))
☒ Exempt organization. Enter code section ▶ **501 (C) (3)**
- ☐ Partnership
☐ S Corporation
☐ Insurance Co. (Sec. 816(a))
☐ Insurance Co. (Sec. 831)
☐ Other (specify) ▶ _____

Check the appropriate box to indicate the type of accounting method change being requested (See page 3 of the instructions)

- ☐ Depreciation or Amortization
☐ Financial Products and/or Financial Activities of Financial Institutions
☒ Other (specify) ▶ **CASH TO ACCRUAL**

Part I Eligibility To Request Change (All applicants complete Parts I through IV) (See page 2 of the instructions)

- | | Yes | No |
|--|----------|----------|
| 1 Is the applicant changing its method of accounting under a revenue procedure or other published guidance that provides for an automatic change? (See page 1 of the instructions.)
If "Yes," enter the citation of the revenue procedure or other published guidance ▶ REV. PROC. 2002-9 | X | |
| 2 Is the applicant changing its method of accounting under sections 263A, 447, 448, 460, or 585(c) for the first tax year the applicant is required to change?
If "Yes," the applicant is required to make the change in accounting method under the automatic change procedures set forth in the applicable regulations | | X |
| 3 a Does the applicant have any Federal income tax returns under examination by the IRS? See section 3.07 of Rev. Proc. 97-27, 1997-1 C.B. 680.
If "Yes," complete line 3b | | X |
| b Is the method of accounting the applicant is requesting to change (i) an issue under consideration or (ii) an issue placed in suspense by the examining agent(s)? See sections 3.08(1) and 6.01 of Rev. Proc. 97-27.
If "Yes," the applicant is not eligible to request the change in accounting method. If "No," complete lines 3c through 3e | | |
| c Indicate the "window period" the applicant is filing under or state if the change is being requested with the consent of the district director ▶ _____ See section 6.01 of Rev. Proc. 97-27 | | |
| d Has a copy of this Form 3115 been provided to the examining agent(s) for all examinations that are in process? See Section 6.01 of Rev. Proc. 97-27 | | |
| e Enter the name(s) and telephone number(s) of the examining agent(s) ▶ _____ See section 6.01 of Rev. Proc. 97-27 | | |
| 4 a Is the applicant before an appeals office with respect to any Federal income tax return issue?
If "Yes," complete line 4b | | X |
| b Is the method of accounting the applicant is requesting to change an issue under consideration by the appeals office? See sections 3.08(2) and 6.02 of Rev. Proc. 97-27.
If "Yes," the applicant is not eligible to request the change in accounting method. If "No," complete lines 4c and 4d | | |
| c Has a copy of this Form 3115 been provided to the appeals officer? See section 6.02 of Rev. Proc. 97-27 | | |
| d Enter the name and telephone number of the appeals officer ▶ _____ See section 6.02 of Rev. Proc. 97-27 | | |

Signature - All Applicants (See page 3 of the instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and such facts are true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

 6/23/03
 Officer's signature and date

Parent corporation (if applicable)

Parent officer's signature and date

CHARLES LUTHIN, EXECUTIVE DIRECTOR

Name and title (print or type)

Name and title (print or type)

 CPA 6/18/03
 Signature(s) of individual or firm preparing the application and date

WEGNER LLP

Name of firm preparing the application

Part I Eligibility To Request Change (continued)

	Yes	No
5 a Is the applicant before a Federal court with respect to any Federal income tax issue? If "Yes," complete line 5b		X
b Is the method of accounting the applicant is requesting to change an issue under consideration by the Federal court? See sections 3 08(3) and 6 03 of Rev Proc 97-27. If "Yes," the applicant is not eligible to request the change in accounting method. If "No," complete line 5c and 5d		
c Has a copy of this Form 3115 been provided to the counsel for the government? See section 6 03 of Rev Proc 97-27		
d Enter the name and telephone number of the counsel for the government: _____ See section 6 03 of Rev Proc 97-27		
6 a Is the applicant a member of an affiliated group filing a consolidated return for the year of change?		
b If "Yes," attach a statement listing the parent corporation's (1) name, (2) identification number, (3) address, and (4) tax year		
c Has the applicant ever been a member of a consolidated group other than the current group? If "Yes," complete line 6b for each group the applicant was formerly a member		X
d If the applicant is (or was formerly) a member of a consolidated group, is any consolidated group under examination, before an appeals office, or before a Federal court for a tax year(s) that the applicant was a member of the group? See section 3 07(1) and 4 02(5) of Rev Proc 97-27 If "Yes," complete lines 3b through 3e, 4b through 4d, or 5b through 5d (whichever are applicable)		
7 If the applicant is an entity (including a limited liability company) treated as a partnership or an S corporation for Federal income tax purposes, is the method of accounting the applicant is requesting to change an issue under consideration in an examination of a partner, member, or shareholder's Federal income tax return or an issue under consideration by an appeals office or by a Federal court with respect to a partner, member, or shareholder's Federal income tax return? See section 3 08 and 4 02(6) of Rev Proc 97-27 If "Yes," the applicant is not eligible to request the change in accounting method		X

Part II Description of Change

8 Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also complete Schedule A on page 4 of the form Present method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)	X	
9 If the applicant is not changing its overall method of accounting, attach a description of each of the following: a The item being changed b The applicant's present method for the item being changed c The applicant's proposed method for the item being changed d The applicant's present overall method of accounting (cash, accrual, or hybrid)		
10 Attach an explanation of the legal basis supporting the proposed method for the item being changed. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant is encouraged to include a discussion of any authorities that may be contrary to the proposed method.		
11 Attach a description of the applicant's trade or business, including the goods and services it provides and any other types of activities it engages in that generate gross income.		
12 Attach a copy of all documents directly related to the proposed change. (See page 3 of the instructions.)		
13 Attach a statement of the applicant's reasons for the proposed change.		
14 a Attach an explanation of whether the proposed method of accounting will be used for the taxpayer's books and records and financial statements. (Insurance companies, see page 3 of the instructions.) b Attach an explanation of whether the proposed method of accounting conforms to generally accepted accounting principles (GAAP) and to the best accounting practice in the applicant's trade or business.		
15 a Does the applicant have more than one trade or business as defined in Regulations section 1.446-1(d)? b If "Yes," is each trade or business accounted for separately? If "Yes," for each trade or business, attach a description of the type of business, the overall method of accounting, whether the business has changed any accounting method in the past 4 years, and whether the business is changing any accounting method as part of this application or as a separate application.		X
16 If the applicant is a member of an affiliated group filing a consolidated return for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.		X
17 If the applicant is changing to the cash method, or to the inventory price index computation (IPIC) method under Regulations section 1.472-8(e)(3), or is changing its method of accounting under sections 263A, 448, or 460, enter the gross receipts for the 4 tax years preceding the year of change. (See page 3 of the instructions.)		

1st preceding year ended mo yr	2nd preceding year ended mo yr	3rd preceding year ended mo yr	4th preceding year ended mo yr

Part II Description of Change (continued)

- 18** Attach a statement addressing whether the applicant has entered (or is considering entering) into a transaction to which section 381(c)(4) or (c)(5) applies (e.g., a reorganization or merger) during the tax year of change determined without regard to any (potential) closing of the year under section 381(b)(1). Also include in the statement an explanation of any changes in method of accounting that resulted (or will result) from the transaction(s).

Part III Section 481(a) Adjustment

- | | Yes | No |
|--|-----|----|
| 19 Enter the net section 481(a) adjustment for the year of change. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. 17,296 | | |
| 20 Has the section 481(a) adjustment been reduced by a pre-1954 amount? | | X |
| 21 a If the section 481(a) adjustment is less than \$25,000 (positive or negative), does the applicant elect to take the entire amount of the adjustment into account in the year of change? | X | |
| b If "No," (or if the applicant declines to elect to take the entire amount of the adjustment into account in the year of change), enter the applicable period over which the applicant proposes to take the adjustment into account. | | |
| 22 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a controlled group, or other related parties?
If "Yes," attach an explanation. | | X |

Part IV Additional Information

- | | Yes | No |
|--|-----|----|
| 23 Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method or accounting period in the past 4 years?
If "Yes," attach a description of each change and the year of change.
If the application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made, include an explanation. | | X |
| 24 Does the applicant, its predecessor, or a related party currently have pending any request for a private letter ruling, a request for change in accounting method or accounting period, or a request for technical advice?
If "Yes," for each request, indicate the name(s) of the taxpayer, the type of request (private letter ruling, request for change in accounting method or accounting period, or request for technical advice), and the specific issue in the request. | | X |
| 25 Has the applicant attached Form 2848 , Power of Attorney and Declaration of Representative? (See the instructions for line 25 and "Person To Contact" on page 3 of the instructions). | | X |
| 26 Does the applicant request a conference of right at the IRS National Office if the IRS proposes an adverse response? | | X |
| 27 Enter the amount of user fee attached to this application. (See page 2 of the instructions). | | |
| 28 If the applicant qualifies for a reduced user fee for identical accounting method changes, has the information required by section 15.07 of Rev. Proc. 99-1, 1999-1 IRB 6, been attached? | | X |

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed)

Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part I Change in Overall Method (See page 3 of the instructions)

- 1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received	16,956
b Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method. (See page 3 of the instructions)	
c Expenses accrued but not paid	-240
d Prepaid expense previously deducted	580
e Supplies on hand previously deducted	
f Inventory on hand previously deducted. Complete Schedule C, Part II.	
g Other amounts (specify) ►	
h Net section 481(a) adjustment (Add lines 1a-1g.) (See page 3 of the instructions)	17,296

- 2 Is the applicant also requesting the recurring item exception (section 461(h))? (See page 4 of the instructions) ☐ Yes ☒ No

Part II Change to the Cash Method (See page 4 of the instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of the applicant's investment in capital items and leased equipment used in the trade or business, and the relationship between these items and the services performed by the business.
- 2 A description of inventory items (items that produce income when sold) and materials and supplies used in carrying out the business.
- 3 The number of employees, shareholders, partners, associates, etc., and a description of their duties in carrying out the applicant's business.
- 4 A schedule showing the age of receivables for each of the 4 tax years preceding the year of change.
- 5 A schedule showing the applicant's taxable income (loss) for each of the 4 tax years preceding the year of change.
- 6 A profit and loss statement showing the taxable income (loss) based on the cash method for each of the 4 tax years preceding the year of change.

Wisconsin Wetlands Association, Inc
Federal ID Number 39-1852601
Attachment to 3115, Part II, Questions 10-14

Wisconsin Wetlands is an association committed to protecting, restoring, and enjoying wetlands and associated ecosystems through science-based education, advocacy, and action. Wisconsin Wetlands is requesting a change in accounting method from the cash basis accounting to accrual basis accounting. Wisconsin Wetlands maintains its accounting records and audited financial statements on the accrual basis of accounting. The accrual basis of accounting properly matches Wisconsin Wetlands Association's revenues and expenses and is in accordance with generally accepted accounting principles. Wisconsin Wetlands Association is requesting the change in accounting method to maintain its income tax accounting records to be consistent with its financial reporting records. This change is allowed by Section 5.01 of the Appendix of Rev. Proc. 2002-9.

Done by	Date	Index
Reviewer	Date	

Account Number	Description	W/P Ref	Cash		Accrual	
			2001 Unadjusted Balance	2001 Net AJE's	2001 Adjusted Balance	Adjusted Balance
1000	Checking - Summit Cr Union		653 79	0 00	653 79	0 00
1010	Money Market-SCU		37,652 55	0 00	37,652 55	0 00
1020	Sumner Matteson Savings		584 81	0 00	584 81	0 00
1100	Grants receivable		0 00	5,484 00	5,484 00	0 00
1110	Other receivables		0 00	0 00	0 00	0 00
1120	Unconditional promises to give - cu		0 00	11,472 00	11,472 00	0 00
1500	Investments - Calvert Large Cap Gro		10,678 64	0 00	10,678 64	0 00
1510	Investments - E-Trade Money Market		0 00	0 00	0 00	0 00
1400	Prepaid insurance		0 00	580 00	580 00	0 00
	CURRENT ASSETS		49,569 79	17,536 00	67,105 79	0 00
1125	Unconditional promises to give - no		0 00	0 00	0 00	0 00
	OTHER ASSETS		0 00	0 00	0 00	0 00
	TOTAL ASSETS		49,569 79	17,536 00	67,105 79	0 00

TB by Accounts Classified [Unadjusted to Adjusted Balance]
 Wisconsin Wetlands Association
 December 31, 2001

6/13/2003 5 18 47 PM

Done by	Date	Index
Reviewer	Date	

Account Number	Description	W/P Ref	2001 Unadjusted Balance	2001 Net AJE's	2001 Adjusted Balance	Adjusted Balance
2000	Accounts payable		0 00	-240 00	-240 00	0 00
2100	Accured Payroll tax		-789 90	0 00	-789 90	0 00
	CUURENT LIABILITIES		-789 90	-240 00	-1,029 90	0 00
	TOTAL LIABILITIES		-789 90	-240 00	-1,029 90	0 00
3000	Unrestricted net assets		-48,779 89	-5,824 00	-54,603 89	0 00
3100	Board designated net assets		0 00	0 00	0 00	0 00
3200	Temporarily restricted net assets		0 00	-11,472 00	-11,472 00	0 00
	NET ASSETS		-48,779 89	-17,296 00	-66,075 89	0 00
	NET INCOME		0 00	0 00	0 00	0 00
	TOTAL EQUITY		-48,779 89	-17,296 00	-66,075 89	0 00
	TOTAL LIABILITIES AND EQUITY		-49,569 79	-17,536 00	-67,105 79	0 00