Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

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

OMB No. 1545-1150

2008

Open to Public Inspection

A For 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

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

C Name of organization
Western Planning Resources Inc.

No & street (or P.O box, if mail is not delivered to street address) Room/suite
603 W. Center Ave. PO Box 39

City or town, state or country, and ZIP + 4
Joliet MT 59041

D Employer identification number
36-3705952

E Telephone number
(970)221-6753

F Group Exemption Number. . . . ▶

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

G Accounting method. ☐ Cash ☒ Accrual
Other (specify) ▶

I Website: ▶www.westernplanner.org

H Check▶ ☒ if organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one)-- ☒ 501(c)(3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ . ▶ $ 58,487

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	836
	2	Program service revenue including government fees and contracts	2	52,807
	3	Membership dues and assessments	3	
	4	Investment income	4	1,194
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here▶ ☐		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) — 6a		
	b	Less: direct expenses other than fundraising expenses — 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less. cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶See attachment #1)	8	3,650
	9	**Total revenue.** All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	58,487
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping.	15	44,459
	16	Other expenses (describe ▶ See attachment #2)	16	3,518
	17	**Total expenses.** Add lines 10 through 16 ▶	17	47,977
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,510
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	21,495
	20	Other changes in net assets or fund balances (attach explanation) #3	20	18,880
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	50,885

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See instructions for Part II)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	25,785	22	53,897
23	Land and buildings		23	
24	Other assets (describe ▶See attachment #4)	415	24	1,178
25	**Total assets**	26,200	25	55,075
26	**Total liabilities** (describe ▶ See attachment #5)	4,705	26	4,190
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	21,495	27	50,885

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? See attachment #6

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses (Required for 501(c)(3) & (4) organizations and 4947(a)(1) trusts; optional for others.)

28 See attachment #7

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a 44,459

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a 500

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a 1,942

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 46,901

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instr for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See attachment #8				

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter.			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ ; section 4912 ▶ , section 4955 ▶			
b	Section 501(c)(3) and (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," complete Schedule L, Part I	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed. ▶ MT

42a The books are in care of ▶ See attachment #9 Telephone no. ▶

Located at ▶ ZIP + 4 ▶

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c		X
	If "Yes," enter the name of the foreign country ▶			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** -- Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization(s) a section 527 organization?	49b		X

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

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $100,000 ▶				

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

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

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.

Kenneth G. Waido — Signature of officer — 3/9/09 Date

Kenneth G. Waido Treasurer — Type or print name and title.

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's Identifying No. (See instr.)
			N/A

Firm's name (or yours if self-employed), address, and ZIP + 4	EIN ▶	Phone no. ▶
H AND R BLOCK 4631 S MASON ST STE B	N/A	970- 223-3011

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
Western Planning Resources Inc.

Employer identification number
36-3705952

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: (Please check only **one** organization)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

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).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III-Functionally integrated **d** ☐ Type III-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 it is a Type I, Type II or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(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?	11g(i)	X
(ii)	A family member of a person described in (i) above?	11g(ii)	X
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	X

h Provide the following information about the organizations the organization supports.

(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									

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 year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	4,300	2,376	1,000	1,000	836	9,512
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
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	47,467	50,391	64,927	38,294	52,807	253,886
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1-5	51,767	52,767	65,927	39,294	53,643	263,398
7a Amounts included on lines 1, 2, and 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 total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						263,398

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	51,767	52,767	65,927	39,294	53,643	263,398
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.)						263,398

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	100.0000 %
16	Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	100.0000 %

19a **33 1/3 % support tests -- 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3 % support tests -- 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

SCHEDULE OF OTHER REVENUE

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 8

Open to Public Inspection

For calendar year 2008 or tax period beginning , and ending .

Name of Organization
Western Planning Resources Inc.

Employer Identification Number
36-3705952

Description of Other Revenue	Amount
Advertising Revenue	3,650
Total	3,650

SCHEDULE OF OTHER CHANGES IN NET ASSETS OR FUND BALANCES

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 20

Open to Public Inspection	For calendar year 2008 or tax period beginning , and ending .

Name of Organization	Employer Identification Number
Western Planning Resources Inc.	36-3705952

Description of Changes	Total Amount
Investment Certificate of Deposit at 1-1-08 not included on prior tax return	18,880
Total	18,880

SCHEDULE OF OTHER ASSETS

Attachment 4: page 1 - 990-EZ Page 1, Part I, Line 24

Open to Public Inspection

For calendar year 2007 or tax period beginning , and ending .

Name of Organization
Western Planning Resources Inc.

Employer Identification Number
36-3705952

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
Accounts Receivable	415	1,178	
Totals	415	1,178	

SCHEDULE OF OTHER LIABLILITIES

Attachment 5: page 1 - 990-EZ Page 1, Part II, Line 26

Open to Public Inspection

For calendar year 2007 or tax period beginning , and ending .

Name of Organization
Western Planning Resources Inc.

Employer Identification Number
36-3705952

Description of Liability	Beginning of Year	End of Year
Accounts Payable	4,705	4,190
Totals	4,705	4,190

SCHEDULE OF OTHER EXPENSES

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection

For calendar year 2008 or tax period beginning , and ending

Name of Organization	**Employer Identification Number**
Western Planning Resources Inc.	36-3705952

Description of Other Expenses	Amount
Editor Travel	826
Miscellaneous	20
Board Expense	215
Marketing	1,512
Website	500
Legal	15
Conference	430
Total	3,518

PRIMARY EXEMPT PURPOSE

Attachment 6: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2007 or tax period beginning , and ending .

Name of Organization	Employer Identification Number
Western Planning Resources Inc.	36-3705952

Primary Purpose

The nonprofit organization publishes 8 issues of the Western Planner Journal which has approximately 1,800 subscriptions. The organization is incorporated in Montana and services 13 western states. It serves to help in the development, air quality and historical aspect of the land. 1. Eight issues of the Western Planning Journal are published. 2. Povides a website conveying information about planning issues. 3. The organization holds an annual conference with on of the thirteen states to continue providing current information on planning.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 7: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2008 or tax period beginning , and ending .

Name of Organization	Employer Identification Number
Western Planning Resources Inc.	36-3705952

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	44,459

Exempt Purpose Achievements

Publishes the Western Planning Journal, 8 issues during one year.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 7: page 2 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2008 or tax period beginning , and ending .

Name of Organization	Employer Identification Number
Western Planning Resources Inc.	36-3705952

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	500

Exempt Purpose Achievements

The organization hosts a website with information on planning and development.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 7: page 3 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2008 or tax period beginning , and ending .

Name of Organization	Employer Identification Number
Western Planning Resources Inc.	36-3705952

Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	1,942

Exempt Purpose Achievements

Advertising and marketing costs associated with the annual conference held with one of the thirteen affliated states.

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 8: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2008 or tax period beginning , and ending .

Name of Organization Western Planning Resources Inc.

Employer Identification Number 36-3705952

(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp.	(E) Expense Account & Other Allowances
Dee Caputo 10 N. Post Street Suite 447 Spokane, WA 99201	President	0	0	0
Katie Guthrie 2106 Cameo Avenue Loveland, CO 80538	Vice President	0	0	0
Kenneth Waido 1619 Silvergate Road Fort Collins, CO 80526	Treasurer	0	0	0
Brad Stebieton PO Box 40 Bernalillo, NM 87004	Secretary	0	0	0

BOOKS ARE IN CARE OF

Attachment 9 - 990-EZ Page 3, Part V, Line 42a

For calendar year 2008 or tax period beginning , and ending .

Name of Organization	Employer Identification Number
Western Planning Resources Inc.	36-3705952

Part V - Line 42a

Individual Name

or

Business Name:

Street Address 1619 Silvergate Road

U S. Address

Zip code 80526 City Fort Collins State CO

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (970) 223-2065

Fax Number

STATEMENT #1 - Printing, publication, postage (990 EZ PG 1 Line 15)

WP Contact Debbie ehlers	22,772	
WP Contact Donna Goldensruby	1,301	
Mountain State	12,530	
ABMI Mail	3,666	
End of Year Accounts Payable	4,190	
TOTAL CARRIED TO 990 EZ PG 1 Line 15		44,459

STATEMENT #2 - Prog. Service Revenue (990-EZ PG 1)

Conference	15,374	
Subscription General	8,398	
Subscription Sust	29,035	
TOTAL CARRIED TO 990-EZ PG 1		52,807

STATEMENT #3 - End of Year - Cash (990-EZ PG 1 Line 22)

Cash Checking Account	32,987	
Investmetn Certificate of Deposit	20,910	
TOTAL CARRIED TO 990-EZ PG 1 Line 22		53,897

Do Not Staple 6969

Form **1096**
Department of the Treasury
Internal Revenue Service

Annual Summary and Transmittal of U.S. Information Returns

OMB No 1545-0108

2008

FILER'S name
Western Planning Resources, Inc.

Street address (including room or suite number)
603 W. Center Avenue
P.O. Box 39

City, state, and ZIP code
Joliet, MT 59041

Name of person to contact
Ken Waido

Telephone number
(970) 223-7065

Email address
kcwaido@comcast.net

Fax number
( )

For Official Use Only

1 Employer identification number	2 Social security number	3 Total number of forms	4 Federal income tax withheld	5 Total amount reported with this Form 1096
36-3705952			$	$

6 Enter an "X" in only one box below to indicate the type of form being filed

7 If this is your **final return**, enter an "X" here . . . ▶ ☐

W-2G 32	1098 81	1098-C 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92	1099-LTC 93
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	5498 28	5498-ESA 72	5498-SA 27
☒	☐	☐	☐	☐	☐	☐	☐	☐	☐

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete

Signature ▶ Kenneth D. Waido **Title** ▶ Treasurer **Date** ▶ 3/9/09

Instructions

What's new. After December 1, 2008, tape cartridges will no longer be accepted at the Enterprise Computing Center—Martinsburg (ECC—MTB) The only acceptable method of filing information returns with ECC—MTB will be electronically through the FIRE system See Pub 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically

Where to file. The following changes have been made under *Where To File*

- The general addresses have been changed to a three-line format.
- Form 1098-C is now filed at the Internal Revenue Service Center in Austin, Texas, or Kansas City, Missouri, based on the filer's location

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty For more information, see part F in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1099, 1098, 5498, or W-2G A filer is any person or entity who files any of the forms shown in line 6 above

Preaddressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service If any of the preprinted information is incorrect, make corrections on the form

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form

When to file. File Form 1096 as follows

- With Forms 1099, 1098, or W-2G, file by March 2, 2009.
- With Forms 5498, 5498-ESA, or 5498-SA, file by June 1, 2009.

Where To File

Send all information returns filed on paper with Form 1096 to the following·

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Use the following three-line address
Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Center Austin, TX 73301

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no	1 Rents	OMB No 1545-0115	Miscellaneous Income
Western Planning Resources, Inc. 603 W. Center Avenue P.O. Box 39 Joliet, MT 59041 (970) 223-2065	$	2008 Form 1099-MISC	
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S federal identification number 36-3705952	RECIPIENT'S identification number	5 Fishing boat proceeds $	6 Medical and health care payments $
RECIPIENT'S name Deborah Dawn Ehlers		7 Nonemployee compensation $ 22,150	8 Substitute payments in lieu of dividends or interest $
Street address (including apt no) 1001 Donegal		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ► ☐	10 Crop insurance proceeds $
City, state, and ZIP code Casper, WY 82609		11	12
Account number (see instructions)	2nd TIN not ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no	18 State income $ $

Form 1099-MISC Cat No 14425J Department of the Treasury - Internal Revenue Service

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9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no	1 Rents	OMB No. 1545-0115	Miscellaneous Income
Western Planning Resources, Inc. 603 W. Center Avenue P.O. Box 39 Joliet, MT 59041 (970) 223-2065	$	2008 Form 1099-MISC	
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S federal identification number 36-3705952	RECIPIENT'S identification number	5 Fishing boat proceeds $	6 Medical and health care payments $
RECIPIENT'S name Donna P. Strube		7 Nonemployee compensation $ 1,300	8 Substitute payments in lieu of dividends or interest $
Street address (including apt no) 3850 E. 14th St. Unit R		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ► ☐	10 Crop insurance proceeds $
City, state, and ZIP code Casper, WY 82609		11	12
Account number (see instructions)	2nd TIN not ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no	18 State income $ $

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March 9, 2009

Western Planning Resources, Inc.
603 W. Center Avenue
P.O. Box 39
Joliet , MT 59041

36-3705952

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become part of that return.

Kenneth B. Weidow — 3/9/09

Signature of Officer or Trustee — Date

Treasurer

Title