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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 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 the 2008 calendar year, or tax year beginning 04-01-2008 , and ending 03-31-2009

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
BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

Number and street (or P O box, if mail is not delivered to street address) Room/suite
7531 SANTA MONICA BOULEVARD

City or town, state or country, and ZIP + 4
WEST HOLLYWOOD, CA 90046

D Employer identification number
95-4137742

E Telephone number
(323) 874-4322

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) ►

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

I Website: ► www beingalivela org

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 ► $ 593,757

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	571,676
	2	Program service revenue including government fees and contracts			2	
	3	Membership dues and assessments			3	
	4	Investment income			4	
	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 $ 16,700 of contributions reported on line 1)	6a	19,334		
	b	Less direct expenses other than fundraising expenses	6b	19,334		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	0
	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 ►)			8	2,747
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►			9	574,423
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	294,686
	13	Professional fees and other payments to independent contractors			13	44,461
	14	Occupancy, rent, utilities, and maintenance			14	23,774
	15	Printing, publications, postage, and shipping			15	28,976
	16	Other expenses (describe ►)			16	157,322
	17	**Total expenses** (add lines 10 through 16) ►			17	549,219
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	25,204
	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	148,485
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ►			21	173,689

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 the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	123,987	22	68,428
23 Land and buildings		23	
24 Other assets (describe ►)	53,628	24	131,715
25 **Total assets**	177,615	25	200,143
26 **Total liabilities** (describe ►)	29,130	26	26,454
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	148,485	27	173,689

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

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

What is the organization's primary exempt purpose?
BEING ALIVE IS A CALIFORNIA NONPROFIT ORGANIZATION CREATED AND OPERATED BY AND FOR PEOPLE LIVING WITH HIV/AIDS THAT ENGENDERS A SENSE OF INDEPENDENCE AND SELF-DETERMINATION IN ITS MEMBERS AND BUILDS A HEALTHIER AND MORE POWERFUL COMMUNITY OF HIV-POSITIVE PEOPLE BEING ALIVE ACCOMPLISHES ITS MISSION THROUGH A COMPREHENSIVE ARRAY OF EMOTIONAL SUPPORT, TREATMENT EDUCATION, PREVENTION, ADVOCACY, WELLNESS AND SOCIAL SERVICES

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

28 Our little agency rose to meet some big challenges in 08-09 Early in the year we started seeing a huge increase in the numbers of young gay men coming through our door with a recent diagnosis These young men came from varying backgrounds and ethnicities, but they seemed to have one thing in common Although HIV and AIDS had been around most or all of their young lives, they did not know anyone who had been sick or dying with the disease To them, HIV was something that affected another, older generation They wanted as much information as they could get, and they wanted emotional support from their peers We formed a support group for young, gay, newly diagnosed men, which in less than a year grew from six members to over sixty We also developed a mentoring program for them, offering them one-on-one peer support, prevention and risk reduction sessions alongside workshops and, if necessary, professional mental health counseling We worked closely with these newly infected men as they navigated the health care system, and brought in local and national HIV specialists to share their knowledge and answer their questions While it has been rewarding to see the growth in these young men, what's truly inspiring is the support they've shown for one another Between meetings they text, phone and visit one another They share their experiences and offer the kind of support that can only come from someone who really knows what they are going through While making sure that we were meeting the needs of our newly diagnosed population, we haven't forgotten our long term survivors As people with HIV live longer, they are facing health issues associated with middle-age and beyond Kidney and prostate problems, heart and bone disease are issues many of our members never thought they'd live to worry about We address these concerns with a support group specifically for our more mature members, along with regular, ongoing medical forums with HIV specialists covering any issues of concern One huge hurdle for our long term members has been the issue of body changes, most specifically of lipoatrophy, or facial wasting This disfigurement, usually the result of years of HIV medication, has been cited by our membership as a huge cause of distress and isolation In 2008 we were fortunate enough to bring into our family of volunteers a very talented plastic surgeon He volunteers his time weekly to consult with any member with this problem If they qualify, he helps them secure the product Sculptra, a facial filler, through the company's patient assistance program, and administers the procedure free of charge In our offices, we actually see members come to this clinic with severe facial wasting, and leave with the face they had many years ago Our agency's home for the past 13 years has been in the Ron Stone Center at the edge of The West Hollywood Park For almost that long we've known that we would someday have to find a new home due to plans for a new library on the site This past summer we were told that day had come The thought of moving an entire agency was daunting and initially overwhelming, but with the generous help of The City of West Hollywood, and the enthusiastic support of our staff, volunteers and members, we are now in our beautiful new home on Santa Monica Boulevard in West Hollywood After weeks of searching, we found a space in a great, very accessible and visible location The space needed some work done to fit our needs, and the city came through with a grant for construction Once the walls were moved and the facility updated, we put out a call for help with painting, tiling and cleaning The response was overwhelming, we had to turn people away because we just didn't have the space for all of the volunteers We ended up finishing under budget and moving in earlier than we had anticipated Since the move, activity in our Wellness Center has increased dramatically, we now have four acupuncture clinics, a chiropractic clinic, two psychotherapists, four yoga classes, hypnotherapy, and many special events In the period from April 1, 2008 through March 31st 2009, we had 281 new clients enter our door 741 people attended our Medical Updates, 43 000 received our newsletter, 1809 attended our social events, 2209 attended our Wellness Center, 699 attended peer support sessions, 1234 attended support groups, and 365 attended risk reduction sessions To assess the influence Being Alive had on our member's lives, we surveyed a random sampling of 92 of our new members Of those members surveyed, 69% stated that they felt much better in their ability to manage their own care and treatment since joining Being Alive, 29% stated they felt better in their ability to manage their own care and treatment and 2% felt no improvement in their ability to manage their own care and treatment

(Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐ **28a** 0

29

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

30

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

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** 0

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions 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 Additional Data Table				

Additional Data

Software ID:
Software Version:
EIN: 95-4137742
Name: BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
Kevin Kurth 7531 Santa Monica Boulevard West Hollywood, CA 90046	Executive Director 40 00	65,500	0	0
John Balma 7531 Santa Monica Boulevard west Hollywood, CA 90046	President 5 00	0	0	0
Michael Murphy 7531 Santa Monica Boulevard west Hollywood, CA 90046	Vice-President 5 00	0	0	0
Carey Merideth 7531 Santa Monica Boulevard west Hollywood, CA 90046	Treasurer 5 00	0	0	0
Patrick Sullivan 7531 Santa Monica Boulevard west Hollywood, CA 90046	Secretary 5 00	0	0	0
Craig Taylor 7531 Santa Monica Boulevard west Hollywood, CA 90046	Director 5 00	0	0	0
Marc Johnson 7531 Santa Monica Boulevard west Hollywood, CA 90046	Director 5 00	0	0	0

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		No
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		No
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 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? *If "Yes," complete applicable parts of Schedule N*	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		
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		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	*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 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0			
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		No
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	*All organizations.* At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e		No

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

42a The books are in care of ▶ Kevin Kurth Executive Director Telephone no ▶ (323) 874-4322

Located at ▶ 7531 SANTA MONICA BOULEVARD WEST HOLLYWOOD, CA ZIP + 4 ▶ 90046

			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		No
	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		No
	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		No
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		No

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		No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		No
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E	48		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		No
b	If "Yes," was the related organization(s) a section 527 organization?	49b		

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

(a) Name and address of each independent contractor paid more than $100,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of other independent contractors receiving over $100,000		

Please 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

******   2010-02-12

Signature of officer   Date

Kevin Kurth Executive Director

Type or print name and title

Paid Preparer's Use Only

Preparer's signature JENIFER SIOU	Date	Check if self-empolyed ☐	Preparer's PTIN (See Gen Inst X)
Firm's name (or yours if self-employed), address, and ZIP + 4: NSBN LLP, 9454 WILSHIRE BLVD 4TH FLOOR, BEVERLY HILLS, CA 902122907			EIN
			Phone no (310) 273-2501

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

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SCHEDULE A
(Form 990 or 990EZ)

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	Employer identification number
BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc	95-4137742

Part I Reason for Public Charity Status (to be completed by all organizations) (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 331/3% 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 331/3% 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 the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

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 II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

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 ")	482,957	612,794	684,621	551,116	535,810	2,867,298
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	82,800	82,800	82,800	82,800	55,200	386,400
4 **Total.** Add line 1-3	565,757	695,594	767,421	633,916	591,010	3,253,698
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 **Public Support** subtract line 5 from line 4						3,253,698

Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2004	**(b)** 2005	**(c)** 2006	**(d)** 2007	**(e)** 2008	**(f)** Total
7 Amounts from line 4	565,757		767,421	633,916	591,010	3,253,698
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			6	220	1,047	1,273
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)			1,640	2,497	1,700	5,837
11 **Total Support** (Add lines 7 through 10)						3,260,808

12 Gross receipts from related activities, etc (See instructions) | 12 | 120,031

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

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) | 14 | **99.780 %**

15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f | 15 | **99.990 %**

16a **33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in IRC 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 ")						
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						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total** Add lines 1-5						
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 Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

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						
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 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total Support** (Add lines 9, 10c, 11 and 12)						

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

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

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	

19a **33 1/3% 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% 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 ▶☐

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

Facts and Circumstances Test

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc	Form 990-EZ Page 1	95-4137742

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	**(b)** Cost (business use only)	**(c)** Elected cost
6			

7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8			9	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562			10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			12	
13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ▶	13			

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	2,290

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28			21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr			22	2,290
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23			

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1					28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
43 Amortization of costs that began before your 2008 tax year				43	
44 **Total.** Add amounts in column (f) See the instructions for where to report				44	

TY 2008 Other Assets Schedule

Name: BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

EIN: 95-4137742

Description	Beginning of Year Amount	End of Year Amount
Accounts Receviable	49,059	50,703
Prepaid Expenses	4,220	10,703
Deposits	0	13,080
Other Depreciable Assets	349	57,229

TY 2008 Other Expenses Schedule

Name: BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

EIN: 95-4137742

Description	Amount
Insurance	11,261
Office Expenses	8,507
Outreach and Education	13,963
Program Incentives	20,320
Wellness Center Expenses	18,876
Equipment Lease and Purchases	13,104
Telephone and Communications	12,675
Volunteer Support	2,791
Travel	564
Interest Expense	61
In Kind Expense - Rent	55,200

TY 2008 Other Liabilities Schedule

Name: BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

EIN: 95-4137742

Description	Beginning of Year Amount	End of Year Amount
Accounts Payable	21,647	3,721
Accrued Vacation	7,483	9,159
Deferred Revenue	0	13,574

TY 2008 Other Revenues Schedule

Name: BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

EIN: 95-4137742

Description	Amount
Interest income	1,047
Miscellaneous income	1,700

TY 2008 Transfers Personal Benefits Contracts Declaration

Name: BEING ALIVE PEOPLE WITH AIDS ACTION COALITION Inc

EIN: 95-4137742

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.