

2010 TAX RETURN

CLIENT COPY

Client: 02501

Prepared for: ESTATE PLANNING COUNCIL OF ST. LOUIS
C/O JOAN HECKER, ASSOC. MGR.
330 WENNEKER DRIVE.
ST. LOUIS, MO 63124
(314) 520-3564

Prepared by: ROBERT B OFFERMAN CPA
HOCHSCHILD BLOOM & CO LLP CPAS
16100 CHESTERFIELD PKWY W #125
CHESTERFIELD, MO 63017-4829
636-532-9525

Date: AUGUST 20, 2011

Comments:

Route to: _____

2010**FEDERAL EXEMPT ORGANIZATION TAX SUMMARY (EZ)****PAGE 1**

ESTATE PLANNING COUNCIL OF ST. LOUIS

C/O JOAN HECKER, ASSOC. MGR.

43-6056606

	2010	2009	DIFF
FORM 990-EZ REVENUE			
PROGRAM SERVICE REVENUE.....	33,585	37,775	-4,190
MEMBERSHIP DUES AND ASSESSMENTS.....	33,420	53,575	-20,155
INVESTMENT INCOME.....	162	298	-136
 TOTAL REVENUE.....	 67,167	 91,648	 -24,481
EXPENSES			
PROFESSIONAL FEES/PYMT TO CONTRACTORS....	300	300	0
PRINTING, PUBLICATIONS, AND POSTAGE.....	5,297	8,497	-3,200
OTHER EXPENSES.....	76,721	83,307	-6,586
 TOTAL EXPENSES.....	 82,318	 92,104	 -9,786
NET ASSETS OR FUND BALANCES			
EXCESS OR (DEFICIT) FOR THE YEAR.....	-15,151	-456	-14,695
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	63,083	63,539	-456
NET ASSETS/FUND BAL. AT END OF YEAR.....	47,932	63,083	-15,151

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2010, or fiscal year beginning 7/01, 2010, and ending 6/30, 2011.▶ **Do not send to the IRS. Keep for your records.**
▶ **See instructions.****2010**Department of the Treasury
Internal Revenue Service

Name of exempt organization

ESTATE PLANNING COUNCIL OF ST. LOUIS
C/O JOAN HECKER, ASSOC. MGR.

Employer identification number

43-6056606

Name and title of officer

KELLI S. LEWIS, CPA

TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1 a Form 990 check here	▶ <input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1 b _____
2 a Form 990-EZ check here	▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2 b <u>67,167.</u>
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b _____
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b _____
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5 b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2010 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize HOCHSCHILD BLOOM & CO LLP CPAS to enter my PIN 02501 as my signature

ERO firm name

Enter five numbers, but
do not enter all zeros

on the organization's tax year 2010 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2010 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____

Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN

43105977777

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2010 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ ROBERT B OFFERMAN CPA

Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2010)

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$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

2010**Open to Public Inspection****A** For the 2010 calendar year, or tax year beginning 7/01, 2010, and ending 6/30, 2011**B** Check if applicable:

- ☒ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C
ESTATE PLANNING COUNCIL OF ST. LOUIS
C/O JOAN HECKER, ASSOC. MGR.
330 WENNEKER DRIVE.
ST. LOUIS, MO 63124**D** Employer identification number

43-6056606

E Telephone number

(314) 520-3564

F Group Exemption Number..... ►**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►**I** Website: ► WWW.EPCSTLOUIS.ORG**J** Tax-exempt status (ck only one) — ☐ 501(c)(3) ☒ 501(c)(6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 67,167.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I. ☒

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	33,585.
	3	Membership dues and assessments	3	33,420.
	4	Investment income	4	162.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
EXPENSES	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	6c	Less: direct expenses from gaming and fundraising events	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	67,167.
	10	Grants and similar amounts paid (list in Schedule O)	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	300.	
14	Occupancy, rent, utilities, and maintenance	14		
15	Printing, publications, postage, and shipping	15	5,297.	
16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	76,721.	
17	Total expenses. Add lines 10 through 16	17	82,318.	
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-15,151.
	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	63,083.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	47,932.

BAA For Paperwork Reduction Act Notice, see the separate instructions.Form **990-EZ** (2010)

7

X

Part V Other Information (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O.	33	X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions).	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, explain in Schedule O why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to 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 (see instructions)?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets 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 0.		
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 outstanding at the end of the tax year covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.	38b N/A	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9.	39a N/A	
b Gross receipts, included on line 9, for public use of club facilities.	39b N/A	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 N/A ; section 4912 N/A ; section 4955 N/A		
b Section 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 engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	40b	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d Section 501(c)(3) and 501(c)(4) organizations. 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 NONE		

42a The organization's books are in care of **JOAN HECKER, ASSOC. MGR.** Telephone no. **314-520-3564**
 Located at **330 WENNEKER DRIVE ST. LOUIS MO** ZIP + 4 **63124**

	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)? If 'Yes,' enter the name of the foreign country: ..	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: ..	42c	X

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

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44a	X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	44d	

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see inst.)	45a	X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	46	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. ☐

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

50 Complete this table for the organization's 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 and deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's 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

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. ☐ Yes ☐ No

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.

Sign Here	Signature of officer		Date		
	KELLI S. LEWIS, CPA		TREASURER		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ROBERT B OFFERMAN CPA	ROBERT B OFFERMAN CPA			P00035353
	Firm's name ▶	HOCHSCHILD BLOOM & CO LLP CPAS			Firm's EIN ▶
	Firm's address ▶	16100 CHESTERFIELD PKWY W #125 CHESTERFIELD, MO 63017-4829			43-0673920
				Phone no.	636-532-9525

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

BAA

Form 990-EZ (2010)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **ESTATE PLANNING COUNCIL OF ST. LOUIS**
C/O JOAN HECKER, ASSOC. MGR.

Employer identification number
43-6056606

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE ESTATE PLANNING COUNCIL OF ST. LOUIS PROMOTES A MULTI-DISCIPLINARY "TEAM"

APPROACH TO ESTATE PLANNING AND INCREASES THE KNOWLEDGE AND SKILLS OF ITS MEMBERS

IN THE FIELD OF ESTATE PLANNING BY --

* SPONSORING THE HIGHEST QUALITY CONTINUING EDUCATIONAL PROGRAMS WITH SPEAKERS OF

NATIONAL PROMINENCE IN THEIR FIELD, AND BY

* OFFERING ITS MEMBERS OPPORTUNITIES TO NETWORK WITH HIGHLY QUALIFIED ATTORNEYS,

ACCOUNTANTS, TRUST OFFICERS, AND FINANCIAL ADVISORS WITH COMMON PROFESSIONAL

INTEREST IN SERVICE TO THEIR CLIENTS.

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

PROMOTED THE PROFESSIONAL DISCIPLINE OF ESTATE PLANNING IN THE ST. LOUIS

METROPOLITAN AREA BY PROVIDING EDUCATIONAL AND SOCIAL FORUMS FOR ITS MEMBERS. ALSO

PROVIDED ITS MEMBERS WITH ESTATE PLANNING RESOURCES.

ESTATE PLANNING COUNCIL OF ST. LOUIS
C/O JOAN HECKER, ASSOC. MGR.

43-6056606

**FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES**

ANNUAL NP REGISTRATION.....	\$	10.
ANNUAL OUTING/MEETING.....		10,294.
ASSOCIATION MANAGER.....		18,150.
BANK SERVICE CHARGES.....		22.
CE QUALIFICATION.....		975.
DIRECTORS MEETINGS.....		2,757.
INSURANCE.....		950.
LEIMBERG SERVICE FOR MEMBERS.....		828.
MARKETING MATERIALS.....		208.
MEMBERSHIP MEETINGS EXPENSES.....		21,076.
NAEPC DUES.....		1,000.
OFFICE EXPENSES.....		909.
PRESIDENT'S GIFT.....		275.
SPEAKERS' EXPENSES.....		3,734.
SPEAKERS' HONORARIUM.....		12,500.
TRAVEL.....		3,033.
TOTAL	\$	<u>76,721.</u>

**FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BEVERLY J GREENLEY 211 N BROADWAY, SUITE 2100 ST, LOUIS, MO 63102	TRUSTEE 1.00	\$ 0.	\$ 0.	\$ 0.
BARBARA ARCHER 8860 LADUE ROAD, SUITE 230 ST. LOUIS, MO 63124	TRUSTEE 1.00	0.	0.	0.
ROBERT BAUER 15 SUNNEN DRIVE, SUITE 100 ST. LOUIS, MO 63143	TRUSTEE 1.00	0.	0.	0.
JOHN C. SCOTT 705 OLIVE ST., 10TH FLOOR ST. LOUIS, MO 63101-2298	TRUSTEE 1.00	0.	0.	0.
HOWARD M ROSEN 12101 WOODCREST EXECUTIVE DR. ST. LOUIS, MO 63141	TRUSTEE 1.00	0.	0.	0.
DAVID CARROLL JOHNSON 100 N BROADWAY ST. LOUIS, MO 63102	TRUSTEE 1.00	0.	0.	0.
CINDY M. LEWIS 8000 FORSYTH BLVD ST. LOUIS, MO 63105-1797	SECRETARY 1.00	0.	0.	0.

ESTATE PLANNING COUNCIL OF ST. LOUIS
C/O JOAN HECKER, ASSOC. MGR.

43-6056606

FORM 990-EZ, PART IV (CONTINUED)

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
KELLI S LEWIS 101 S. HANLEY RD., SUITE 800 ST. LOUIS, MO 63105-3391	TREASURER 2.00	\$ 0.	\$ 0.	\$ 0.
JOHN L. OLSEN 131 HOLLYWOOD LANE KIRKWOOD, MO 63122	TRUSTEE 1.00	0.	0.	0.
WALTER SCHMIEDER 14755 N OUTER 40, SUITE 110 CHESTERFIELD, MO 63017	VICE PRESIDENT 1.00	0.	0.	0.
JASON P THIEN ONE US BANK PLAZA ST. LOUIS, MO 63101	TRUSTEE 1.00	0.	0.	0.
CAROLYN M. OHLSEN 10 S BROADWAY - SUITE 550 ST. LOUIS, MO 63102	PRESIDENT 1.00	0.	0.	0.
	TOTAL	\$ 0.	\$ 0.	\$ 0.