

**Short Form
Return of Organization Exempt From Income Tax**

2008

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning , **2008**, and ending ,

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C Name of organization Victor Hiking Trails, Inc</p> <p>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 85 East Main St</p> <p>City or town, state or country, and ZIP + 4 Victor NY 14564-1301</p>	<p>D Employer identification number 16-1461193</p> <p>E Telephone number (585) 234-8226</p> <p>F Group Exemption Number</p>
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• 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.victorhikingtrails.org

H Check if the organization is not required to attach Schedule 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. ▶ \$ **9,317.**

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

	1 Contributions, gifts, grants, and similar amounts received	1	5,266.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	2,550.
	4 Investment income	4	76.
REVENUE	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) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b Less: direct expenses other than fundraising expenses	6b	
	6c 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	
	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 ▶ See Other Revenue Statement)	8	1,425.
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	9,317.
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	555.
	16 Other expenses (describe ▶ See Other Expenses Statement)	16	3,899.
	17 Total expenses (add lines 10 through 16)	17	4,454.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,863.
ASSETS	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	8,299.
	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	13,162.

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	6,025.	22 style="text-align: right;">11,293.
23	Land and buildings	0.	23 style="text-align: right;">0.
24	Other assets (describe ▶ Trail Maintenance Equipment)	2,286.	24 style="text-align: right;">1,884.
25	Total assets	8,311.	25 style="text-align: right;">13,177.
26	Total liabilities (describe ▶)	12.	26 style="text-align: right;">15.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	8,299.	27 style="text-align: right;">13,162.

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

Form **990-EZ** (2008)

Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>Provide outdoor recreational & educational experinces</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
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	<u>Guided hikes - monthly guided hikes the second Saturday of each month along with many other hikes. These help participant feel comfortable being outdoors. They provide both nature & historical education</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a 0.
29	<u>Trail creation and maintenance - there are 40 miles of trails in the town of Victor that VHT helps maintain. New trails are added each year</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a 3,402.
30	<u>Provide community service opportunities for scout and other groups to work on trails, build bridges and board walks.</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a 0.
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a
32	Total program service expenses (add lines 28a through 31a) ▶	32 3,402.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)				
(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 and deferred compensation	(e) Expense account and other allowances
David Wright 33 Ketchum St Victor NY 14564	Chairperson 10.00	0.	0.	0.
Jeff Hennick 7761 Victor-Mendon Rd Victor NY 14564	Vice-Chairperson 3.00	0.	0.	0.
Chauncy Young 660 Old Dutch Rd Victor, NY 14564	Treasurer 5.00	0.	0.	0.
Carol MacInnes 8307 Main Street Fishers Victor, NY 14564	Trail Master 2.00	0.	0.	0.
Larry Fisher 672 Wangum Rd Fishers NY 14453	Trail Boss 5.00	0.	0.	0.
Nat Fisher 7868 Main Street Fishers Fishers NY 14553	Secretary 3.00	0.	0.	0.

Part V Other Information (Note the statement requirement in General Instruction V.)

		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		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		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.		
35a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		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?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
39	501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9		
39b	b Gross receipts, included on line 9, for public use of club facilities		
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
40b	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		X
40c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
40d	Enter amount of tax on line 40c reimbursed by the organization		
40e	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		X
41	List the states with which a copy of this return is filed	New York	

42a The books are in care of Chauncy Young, Treasurer Telephone no. (585) 742-1068
 Located at 660 Old Dutch Rd, Victor, NY ZIP + 4 14564-9190

		Yes	No
42b	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:		X
42c	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:		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**.

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		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		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		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
49b If 'Yes,' was the related organization(s) a section 527 organization?		

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 and 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
None		
Total number of other independent contractors receiving over \$100,000		

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: David Wright Date: 06/06/09
 Type or print name and title: David Wright Chairman

Paid Preparer's Use Only
 Preparer's signature: Chauncy Young, CFP Date: 06/04/09 Check if self-employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: Sage Financial, LLC
660 Old Dutch Rd - PO Box 426 EIN:
Fishers NY 14453 Phone no.: (585) 742-1068

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

BAA Form 990-EZ (2008)

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: Victor Hiking Trails, Inc; Employer identification number: 16-1461193

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).
3 A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
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...
10 An organization organized and operated exclusively to test for public safety.
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations...
e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons...
f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
(ii) a family member of a person described in (i) above?
(iii) a 35% controlled entity of a person described in (i) or (ii) above?

Table with 2 columns: Yes, No. Rows for 11 g (i), 11 g (ii), 11 g (iii).

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

Table with columns: (i) Name of Supported Organization, (ii) EIN, (iii) Type of organization, (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. Includes a Total row.

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

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. 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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33-1/3 support test – 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line, 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

BAA

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') ...	2,825.	1,980.	2,953.	8,271.	7,816.	23,845.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose	316.	110.	716.	1,407.	1,425.	3,974.
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	3,141.	2,090.	3,669.	9,678.	9,241.	27,819.
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the 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.)						27,819.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	3,141.	2,090.	3,669.	9,678.	9,241.	27,819.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	42.	60.	110.	123.	76.	411.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 ...						
c Add lines 10a and 10b	42.	60.	110.	123.	76.	411.
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 lns 9, 10c, 11, and 12.)						28,230.

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	98.54 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	97.44 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	1.46 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	2.56 %

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 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.

Supporting Statement of:

Form 990-EZ/Line 22, Column (A)

Description	Amount
Checking	4,025.
CD	2,000.
Total	<u>6,025.</u>

Supporting Statement of:

Form 990-EZ/Line 22, Column (B)

Description	Amount
Checking	11,293.
Total	<u>11,293.</u>

Form 990-EZ, Part I, Line 8

Other Revenue Statement

Other revenue (describe)

<u>Bakesale/National Trails Day/etc.</u>	<u>1,155.</u>
<u>Newsletter Ads</u>	<u>270.</u>
Total	<u><u>1,425.</u></u>

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

<u>Association Dues / Gifts</u>	<u>75.</u>
<u>Bank Fees</u>	<u>0.</u>
<u>License & Permits</u>	<u>17.</u>
<u>Meetings/Meals</u>	<u>62.</u>
<u>Office Supplies</u>	<u>21.</u>
<u>Trail Improvement</u>	<u>3,402.</u>
<u>Voice Mail</u>	<u>116.</u>
<u>Web Site</u>	<u>206.</u>
Total	<u><u>3,899.</u></u>