

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)

2008

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

A For the 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. C Name of organization: GURU NANAK SAT SANGAT OF CALIFORNIA. D Employer identification no. 68-0399118. E Telephone number (916) 402-8067. G Gross receipts \$ 282,726. F Name and address of principal officer: VIMAL JEET SINGH, P O BOX 292365, Sacramento, CA 95829. H(a) Is this a group return for affiliates? No. H(b) Are all affiliates included? No. H(c) Group exemption number.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission: RELIGIOUS SERVICES. 2-7. Voting members and employees. 7a. Total gross unrelated business revenue: 278,134. 7b. Net unrelated business taxable income: 0. 8-12. Revenue: 278,134. 13-19. Expenses: 136,828. 20-22. Net assets or fund balances: 1,575,907.

Part II Signature Block

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: VIMAL JEET SINGH, SECRETARY. Date: [blank]. Type or print name and title.

Preparer's Use Only

Preparer's signature: GURMEEL SINGH CPA. Date: 06-01-2009. Check if self-employed: [X]. Preparer's identifying number: 0044819. Firm's name: DHALIWAL CPA, 8536 SUNNYBRAE DR, Sacramento, CA 95823. EIN: 71-0902384. Phone no.: 916-743-7465.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes [] No [X]

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

RELIGIOUS SERVICES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 136,855 including grants of \$) (Revenue \$)

PROMOTE RELIGIOUS, EDUCATIONAL, SOCIAL AND CULTURAL ASPECTS OF SIKHISM. PROVIDE A PLATFORM TO DISCUSS ALL ISSUES AFFECTING THE SIKH RELIGION. REGULARLY HOLD CONGREGATION AND TO PARTAKE IN THE CELEBRATION OF THE SIKH RELIGIOUS AND CULTURAL ACTIVITIES. PROPAGATE THE TEACHINGS OF SRI GURU GRANTH SAHIB AND THE TEN GURUS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 136,855 (Must equal Part IX, Line 25, column (B).)

Part X Balance Sheet

		(A)		(B)		
		Beginning of year		End of year		
A s s e t s	1	Cash - non-interest-bearing	292,409	1	331,296	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net		4		
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost basis	10a	1,395,089		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	10b	150,478	10c	1,244,611
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)		1,430,009	16	1,575,907	
L i a b i l i t i e s	17	Accounts payable and accrued expenses		17		
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow account liability. Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable		24		
	25	Other liabilities. Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25		0	26	0
N e t A s s e t B a l a n c e s	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		27		
	28	Temporarily restricted net assets		28		
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		1,430,009	32	1,575,907
33	Total net assets or fund balances		1,430,009	33	1,575,907	
34	Total liabilities and net assets/fund balances		1,430,009	34	1,575,907	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	<input checked="" type="checkbox"/>	
b	Were the organization's financial statements audited by an independent accountant?	<input checked="" type="checkbox"/>	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	<input checked="" type="checkbox"/>	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization undergo the required audit or audits?		

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

2008
Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

GURU NANAK SAT SANGAT OF CALIFOR

FORM 990 - 1

68-0399118

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	
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	
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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
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	49,734

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 <input type="checkbox"/>		

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 Statement # 50						1,308
d 10-year property						
e 15-year property		84,027	15	MQ	S/L	700
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	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	51,742
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	

Public Charity Status and Public Support

2008

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

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization

GURU NANAK SAT SANGAT OF CALIFORNIA

Employer identification number

68-0399118

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 [X] 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 a 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 - 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.
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 to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
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?
(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 3 columns: Question, Yes, No. Rows 11g(i), 11g(ii), 11g(iii).

Table with 7 main 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 at the bottom.

Federal Supporting Statements

2008 PG01

Name(s) as shown on return

FEIN

GURU NANAK SAT SANGAT OF CALIFORNIA

68-0399118

FORM 4562 - LINE 19C

Statement # 50

<u>BASIS</u>	<u>RP</u>	<u>CV</u>	<u>METHOD</u>	<u>DEDUCTION</u>
19,995	7	MQ	S/L	357
53,232	7	MQ	S/L	951
TOTALS				<u><u>1,308</u></u>

Form 990, Schedule D, Part VI, Line 1e
Investments - Other

PG01
Statement #D1e

<u>Description of Investment</u>	<u>Cost/basis (Investment)</u>	<u>Cost/basis (Other)</u>	<u>Depr</u>	<u>Book Value</u>
DEPRECIABLE ASSETS	881,610	257,489	150,478	988,621
LAND	189,000	0	0	189,000
OTHER ASSETS	66,990	0	0	66,990
Total	<u><u>1,137,600</u></u>	<u><u>257,489</u></u>	<u><u>150,478</u></u>	<u><u>1,244,611</u></u>

Name(s) as shown on return

FEIN

GURU NANAK SAT SANGAT OF CALIFORNIA

68-0399118

OTHER EXPENSES

Description	Amount
STOVE	\$ 400
PASTOR FEES	26,530
TELEPHONE	2,042
SMUD	10,842
PG E	1,166
UTILITY	9,020
REPAIR AND MAINTENANCE	7,448
GROCERY AND PROPANE GAS	5,345
FIRE INSURANCE	6,183
DONATION	10,501
MISC	1,628
RENT	1,500
COUNTY FEES	494
BANK CHARGES	549
Total:	\$ 83,648

Depreciation Detail Listing

Program Services
For your records only

Item was disposed
of during current year.

Social security number/EIN
68-0399118

GURU NANAK SAT SANGAT OF CALIFORNIA

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT. Current	
1	ENGINEERING PERMIT	20070511	2,590		100.00		2,590	7	S/L MQ	14.286	370	601			370	
2	PARKING LOT	20071213	272,439		100.00		272,439	15	S/L MQ	6.667	18,163	20,433			18,163	
3	PAS DESIGN	20070714	5,954		100.00		5,954	7	S/L MQ	14.286	851	1,170			851	
4	DINING HALL PERMIT	20070815	23,093		100.00		23,093	7	S/L MQ	14.286	3,299	4,536			3,299	
5	BIDG	20030101	676,270		100.00		676,270	25	S/L MM	4	27,051	121,730			27,051	
6	PARKING LOT 2	20081115	84,027		100.00		84,027	15	S/L MQ	.833	700	700			700	
7	CAL WATER	20081115	19,995		100.00		19,995	7	S/L MQ	1.786	357	357			357	
8	DINING HALL FEES	20081115	53,232		100.00		53,232	7	S/L MQ	1.786	951	951			951	
Totals													1,137,600	150,478	51,742	51,742

Land Amount 1,137,600
Net Depreciable Cost 1,137,600
ST ADJ: 51,742

California Exempt Organization Annual Information Return

Calendar year 2008 or fiscal year beginning month day year, and ending month day year

A First Return Filed? B Type of organization Exempt under Section 23701 (insert letter) IRC Section 4947(a)(1) trust CORP # 2007168

Corporation/Organization Name GURU NANAK SAT SANGAT OF CALIFORNIA FEIN 68-0399118

Address P O BOX 292365 City Sacramento, CA 95829 State Zip Code

C Amended Return? D Are you a subordinate/affiliate in a group exemption? E Final return? F Check the box if the organization filed: G If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. H Accounting method used (1) X Cash (2) Accrual (3) Other I If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? J Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? K Is the organization exempt under R&TC Section 23701g? L Is the organization under audit by the IRS or has the IRS audited in a prior year? M Is the organization a Limited Liability Corporation? N Did the organization file Form 100 or Form 109 to report taxable income?

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Table with 15 rows: 1 Gross sales or receipts from other sources. 2 Gross dues and assessments from members and affiliates. 3 Gross contributions, gifts, grants, and similar amounts received. 4 Total gross receipts for filing requirement test. 5 Cost of goods sold. 6 Cost or other basis, and sales expenses of assets sold. 7 Total costs. 8 Total gross income. 9 Total expenses and disbursements. 10 Excess of receipts over expenses and disbursements. 11 Filing fee \$10 or \$25. 12 Total payments. 13 Penalties and interest. 14 Use tax. 15 Balance due.

Sign Here: Signature of officer, Title, Date, Telephone. Preparer's Signature, Date 06-01-2009, Check if self-employed X, Preparer's SSN/PTIN 623-66-5989. Firm's name (or yours, if self-employed) and address: DHALI WAL CPA, 8536 SUNNYBRAE DR, Sacramento, CA 95823. Telephone: 916-743-7465. May the FTB discuss this return with the preparer shown above? See instructions. Yes No X

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	● 1	279,494	00
	2	Interest	● 2	3,232	00
	3	Dividends	● 3		00
	4	Gross rents	● 4		00
	5	Gross royalties	● 5		00
	6	Gross amount received from sale of assets (See Instructions)	● 6		00
	7	Other income. Attach schedule	● 7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	282,726	00
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	● 9		00
	10	Disbursements to or for members	● 10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	● 11		00
	12	Other salaries and wages	● 12		00
	13	Interest	● 13		00
	14	Taxes	● 14		00
	15	Rents	● 15	1,500	00
	16	Depreciation and depletion (See instructions)	● 16		00
	17	Other. Attach schedule	● 17	83,586	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	85,086	00

Schedule L Balance Sheets		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		292,409		● 331,296
2	Net accounts receivable				●
3	Net notes receivable. Attach schedule				●
4	Inventories				●
5	Federal and state government obligations				●
6	Investments in other bonds. Attach schedule				●
7	Investments in stock. Attach schedule				●
8	Mortgage loans (number of loans _____)				●
9	Other investments. Attach schedule				●
10 a	Depreciable assets	980,346		1,190,841	
b	Less accumulated depreciation	(94,681)	885,665	(146,423)	1,044,418
11	Land		189,000		● 189,000
12	Other assets. Attach schedule		66,990		● 66,990
13	Total assets		1,434,064		● 1,631,704
Liabilities and net worth					
14	Accounts payable				●
15	Contributions, gifts, or grants payable				●
16	Bonds and notes payable. Attach schedule				●
17	Mortgages payable				●
18	Other liabilities. Attach schedule				●
19	Capital stock or principle fund				●
20	Paid-in or capital surplus. Attach reconciliation				●
21	Retained earnings or income fund		1,434,064		● 1,631,704
22	Total liabilities and net worth		1,434,064		● 1,631,704

Schedule M-1 Reconciliation of income per books with income per return					
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000					
1	Net income per books	● 197,640	7	Income recorded on books this year not included in this return. Attach schedule	●
2	Federal income tax	●	8	Deductions in this return not charged against book income this year. Attach schedule	●
3	Excess of capital losses over capital gains	●	9	Total. Add line 7 and line 8	●
4	Income not recorded on books this year. Attach schedule	●	10	Net income per return. Subtract line 9 from line 6	197,640
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●			
6	Total. Add line 1 through line 5	197,640			

California Depreciation & Amortization

2008

STM 9B

PG01

Part II Depreciation

Name(s) shown on return

GURU NANAK SAT SANGAT OF CALIFORNIA

Identifying Number

68-0399118

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Method of figuring depreciation	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
ENGINEERING PER	2007-05-11	2,590		Other	7	370	
PARKING LOT	2007-12-13	272,439		Other	15	18,163	
PAS DESIGN	2007-07-14	5,954		Other	7	851	
DINING HALL PER	2007-08-15	23,093		Other	7	3,299	
BLDG	2003-01-01	676,270		Other	25	27,051	
PARKING LOT 2	2008-11-15	84,027		Other	15	700	
CAL WATER	2008-11-15	19,995		Other	7	357	
DINING HALL FEE	2008-11-15	53,232		Other	7	951	

California Supporting Statements**2008** Page 1

Name(s) as shown on return

GURU NANAK SAT SANGAT OF CALIFORNIA

Your Social Security Number

68-0399118

OTHER EXPENSES

Description	Amount
PASTOR FEES	\$ 26,530
OFFICE SUPPLIES	1,178
4 BURNER STOVE	400
TELEPHONE	2,042
SMUD	10,842
PG E	1,166
SACRAMENTO COUNTY UTILITY	9,020
REPAIR AND MAINTENANCE	7,448
GROCERY PROPANE GAS	5,345
SENTINEL FIRE INSURANCE	6,183
DONATION-SIKH TEMPLE	10,501
MISC	1,628
ENGINEERING COUNTY PERMIT FEE	494
LEGAL FEES	260
BANKING CHARGES	549
Total:	\$ 83,586