

Department of the Treasury
Internal Revenue Service

Extended

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)

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

OMB No. 1545-1150

2004

Open to Public
Inspection**A For the 2004 calendar year, or tax year beginning , and ending****B Check if applicable:**

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

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

C Name of organization

South Dakota Reined Cow Horse Assoc

Number and street (or P.O. box, if mail is not delivered to street address)

HCR 59 BOX 48-1

Room/suite

City or town, state or country, and ZIP + 4

EDGEMONT

SD 57735

D Employer identification number

42-1542649

E Telephone number

605-749-2218

F Group Exemption Number

▶

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

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

I Website: ▶ sdrcha.org**J Organization type (check only one):** ☒ 501(c) (7) (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's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **99,873**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 37 of the instructions.)

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	97,075
3	Membership dues and assessments	3	2,700
4	Investment income	4	98
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 (line 5a less line 5b) (attach schedule)	5c	
6	Special events and activities (attach schedule). 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 (line 6a less line 6b)	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 (line 7a less line 7b)	7c	
8	Other revenue (describe ▶)	8	
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	99,873
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid for or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	106
14	Occupancy, rent, utilities, and maintenance	14	206
15	Printing, publications, postage, and shipping	15	429
16	Other expenses (describe ▶ See Statement 1)	16	84,135
17	Total expenses (add lines 10 through 16)	17	84,876
18	Excess or (deficit) for the year (line 9 less line 17)	18	14,997
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	2,936
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	17,933

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 40 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	2,936	16,328
23 Land and buildings		
24 Other assets (describe ▶ See Statement 2)		1,605
25 Total assets	2,936	17,933
26 Total liabilities (describe ▶)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	2,936	17,933

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2004)

Part III Statement of Program Service Accomplishments (See page 41 of the instructions.)

What is the organization's primary exempt purpose?

See Statement 3

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

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

28

(Grants \$)

28a

29

(Grants \$)

29a

30

(Grants \$)

30a

31 Other program services (attach schedule) **See Statement 4** (Grants \$)

31a

84,341

32 Total program service expenses (add lines 28a through 31a)

32

84,341

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 41 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib. to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Statement 5				

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)

	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, 6, and 7 (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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		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?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved.	38b	
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9	39a	0
b Gross receipts, included on line 9, for public use of club facilities	39b	0
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> ; section 4955 <input type="checkbox"/>		
b 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," attach an explanation		
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958		
d Enter: Amount of tax on line 40c, above, reimbursed by the organization		
41 List the states with which a copy of this return is filed. None		
42 The books are in care of SUSAN FRANCIS Telephone no. 605-749-2218 Located at EDGEMONT, SD ZIP + 4 57735		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 43		

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.

Signature of officer *Wilbur Newland*Date *7/19/05*Type or print name and title. *Wilbur Newland*Paid
Preparer's
Use OnlyPreparer's signature **Renee Schaeffer, CPA**

Date

6/21/05

Check if
self-
employed ☐Preparer's SSN or PTIN
(See Gen. Instr. W)
P00021620Firm's name (or yours
if self-employed),
address, and ZIP + 4**David Pummel & Associates, LLP**
PO Box 278
Belle Fourche, SD 57717-0278EIN **46-0375649**Phone
no. **605-723-1040**

Application for Extension of Time To File an
Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time- Only submit original (no copies needed)Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns.

Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	SOUTH DAKOTA REINED COW HORSE ASSOC	42-1542649
	Number, street, and room or suite no. If a P.O. box, see instructions. HCR 59 BOX 48-1	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. EDGEMONT SD 57735	

Check type of return to be filed (file a separate application for each return):

- | | | |
|---|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ **SUSAN FRANCIS**

Telephone No. ▶ **605-749-2218**

FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole group**, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until **8/15/05**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ▶ ☒ calendar year **2004** or
- ▶ ☐ tax year beginning _____, and ending _____

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a. If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
- b. If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____
- c. **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 12-2004)

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
	\$
FUTURITY SHOW	
DIRECT SHOW/FUTURITY EXPENSES	52,518
ADVERTISING	2,485
ARENA AND CATTLE LEASE	14,240
DUES & SUBSCRIPTIONS	2,324
FEED	620
MEALS	863
OFFICE	1,123
PRINTING/REPRODUCTION	1,519
JUDGES	4,150
SUPPLIES	397
COMMISSIONS	654
CLINICS	
ARENA AND CATTLE LEASE	2,285
CLINICIAN FEES	400
OFFICE EXPENSE	488
Expenses	
BANK CHARGES	43
SAFE DEPOSIT BOX RENT	26
Total	\$ 84,135

Statement 2 - Form 990-EZ, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	\$	\$ 1,605
Total	\$ 0	\$ 1,605

Federal Statements**Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

The purpose of the organization is to promote interest and improve the quality of the reined cow horse. The organization will promote interest in the reined cow horse by organizing and conducting shows, clinics, futurities and competitions.

Statement 4 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Promote interest and improve quality of the reined cow horse through organizing and conducting shows, clinics, futurities and competitions.

Federal Statements

Statement 5 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees

Name	Address					
	City, State, Zip	Title	Average Hours	Compensation	Benefits	Expenses
Wilbur Newland	18951 HELMER RD BELLE FOURCHE SD 57717	PRESIDENT	2	0	0	0
Avery May	20261 BIA 2 KYLE SD 57752	VICE PRES	1	0	0	0
Clara Wilson	19946 S Hwy 85 NEWCASTLE WY 82701	TREASURER	2	0	0	0
Susan Francis	HCR 59 BOX 48-1 EDGEMONT SD 57735	SECRETARY	2	0	0	0