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ENVELOPE - MAY 04 2010
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SCANNED JUL 15 2010

0706

OMB No. 1545-1150

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 \$100,000 and total assets less than \$250,000 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.

990-EZ

Department of the Treasury
Internal Revenue Service

2006
Open to Public Inspection

A For the 2006 calendar year, or tax year beginning 7/01, 2006, and ending 6/30, 20 07

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
YAKIMA SOUTHWEST ROTARY CLUB
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO BOX 1624
 City or town, state or country, and ZIP + 4
YAKIMA, WA 98907

D Employer identification number
23 7001797

E Telephone number
 (509) 961-9875

F Group Exemption Number G0573

• 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.SOUTHWESTROTARY.ORG

J Organization type (check only one) — ☒ 501(c) (4) (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 \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 81,195

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	75
	2	Program service revenue including government fees and contracts	
	3	Membership dues and assessments	24,147
	4	Investment income	1,284
	5a	Gross amount from sale of assets other than inventory	
	5b	Less: cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule).	
	6	Special events and activities (attach schedule). If any amount is from gaming, check here ☐	
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	55,689
Expenses	6b	Less: direct expenses other than fundraising expenses	17,381
	6c	Net income or (loss) from special events and activities (line 6a less line 6b)	38,308
	7a	Gross sales of inventory, less returns and allowances	
	7b	Less: cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	
	8	Other revenue (describe ▶)	
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8).	63,814
	10	Grants and similar amounts paid (attach schedule)	20,243
	11	Benefits paid to or for members	
Expenses	12	Salaries, other compensation, and employee benefits	
	13	Professional fees and other payments to independent contractors	4,370
	14	Occupancy, rent, utilities, and maintenance	
	15	Printing, publications, postage, and shipping	1,671
	16	Other expenses (describe ▶ SEE ATTACHED SCHEDULE)	14,625
	17	Total expenses (add lines 10 through 16)	40,909
	18	Excess or (deficit) for the year (line 9 less line 17)	22,905
Net 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).	56,589
	20	Other changes in net assets or fund balances (attach explanation)	
	21	Net assets or fund balances at end of year (combine lines 18 through 20)	79,494

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 51 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	47,455	54,930
23 Land and buildings	0	0
24 Other assets (describe ▶ ACCOUNTS RECEIVABLE)	9,134	24,564
25 Total assets	56,589	79,494
26 Total liabilities (describe ▶)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	56,589	79,494

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

Cat. No. 106421

Form 990-EZ (2006)

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Part III Statement of Program Service Accomplishments (See page 51 of the instructions.)		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? TO CONTRIBUTE TO YOUTH AND COMMUNITY		
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	GRANTS PROVIDED FOR YOUTH SERVICES IN THE ARTS AND FOR SPECIAL NEEDS	
	(Grants \$ 9,100) If this amount includes foreign grants, check here ☒	28a
29	GRANTS PROVIDED FOR COMMUNITY IMPROVEMENT THROUGH HOUSING AND EXTRA-CURRICULAR AREAS FOR YOUTH	
	(Grants \$ 11,143) 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

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 52 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) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DAVE RANKIN 2107 ST. HELENS STREET YAKIMA, WA 98902	PRESIDENT, 6	0	0	0
RYAN BECKETT PO BOX 1624 YAKIMA, WA 98902	VICE PRESIDENT, 4	0	0	0
JULIE SMITH PO BOX 1624 YAKIMA, WA 98902	TREASURER, 4	0	0	0
LARRY MARVIN 5007 W LINCOLN YAKIMA, WA 98902	SECRETARY, 2	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	33		✓
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		✓
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?	35a		✓
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," attach a statement.)	36		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
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		✓
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	N/A	
39 501(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	

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)**40a** 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** 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

	Yes	No
40b		✓
40c		
40e		✓

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶**d** 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?**41** List the states with which a copy of this return is filed. ▶ N/A**42a** The books are in care of ▶ JULIE SMITHTelephone no. ▶ (509) 961-9875Located at ▶ PO BOX 1624 YAKIMA, WAZIP + 4 ▶ 98902**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)?

	Yes	No
42b		✓
42c		✓

If "Yes," enter the name of the foreign country: ▶

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.**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: ▶

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 ☐**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 Rich SmithDate 4-30-10Type or print name and title. Rich Smith President**Paid Preparer's Use Only**Preparer's signature Julie SmithDate 4/30/10Check if self-employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Southwest BotanyPO Box 1624 Yakima WA 98907EIN ▶ 509-840-0861Phone no. ▶ 509-840-0861Form **990-EZ** (2006)

**YAKIMA SOUTHWEST ROTARY CLUB
ATTACHMENT TO FORM 990-EZ
FOR THE YEAR ENDED JUNE 30, 2007**

PART 1, EXPENSES, LINE 10 GRANTS AND SIMILAR AMOUNTS PAID:

Habitat for Humanity Yakima, WA 98902	\$ 5,443
Netza School Project Netza, Mexico	500
Allied Arts Yakima, WA 98902	5,000
Camp Prime Time Yakima, WA 98902	3,600
Rotary Trust Foundation Yakima, WA 98902	3,500
Operation Harvest Yakima, WA 98902	1,700
Welcome to Yakima Project Yakima, WA 98902	<u>500</u>
	<u>\$20,243</u>

PART 1, EXPENSES, LINE 16 OTHER EXPENSES:

Conferences, conventions and meetings	\$ 3,290
Dues and licenses	4,958
Miscellaneous	1,726
Student exchange	4,485
Supplies	<u>166</u>
	<u>\$14,625</u>

DECLARATION RE FILING RETURN(S) LATE

Rick Smith hereby states and declares as follows under the penalties of perjury:

1. I am the president of the Yakima Southwest Rotary Club for the 2009-10 Rotary Year (July 1 to June 30).
2. About one week ago I learned for the first time that no Form 990 returns may have been filed for our Rotary Club for the 2006-7 and 2007-8 Rotary Years, and further, that no return was filed for the 2008-9 Rotary Year.
3. The Club Treasurer and CPA, Julie Smith, during the first two of those Rotary Years and a portion of the third year (she resigned her membership earlier this year) advises us that she prepared and filed returns for the 2006-7 and 2007-8 Rotary Years and has receipts to evidence that she did so, but she has not provided them to me as yet. I understand that the IRS has no record of having received those returns.
4. During the above time frame, Ms. Smith left the accounting firm with which she had been associated for several years and became an in-house accountant with a local medical clinic and more recently, I understand, with a local fruit company. It was sometime during these transitions that she should have prepared the return for the 2008-9 Rotary Year and, if necessary, the two previous Rotary Years, but she overlooked doing so, I believe, because of the changes which were occurring in her professional life.
5. Until about one week ago, neither I nor anyone else in our Rotary Club, to my knowledge, was aware of Ms Smith's failure to ensure the timely filing of a return for the 2008-9 Rotary Year or, if she failed to do so, for the two previous Rotary Years. Upon learning of this, I acted promptly to have returns prepared for all three years, which are filed herewith.
6. Attached to the Form 990 for each year is my letter explaining other circumstances having to do with our Rotary Club and the impact an imposition of late filing penalties will have on our Club's community service activities. By this reference, I am incorporating my letter into this Declaration.
7. I respectfully request that the circumstances which I have described in this Declaration and my referenced letter be deemed reasonable cause for the late filing of the return for the 2008-9 Rotary Year and for the two previous Rotary Years should it be determined that no returns were filed for those years as well.

Dated this 3 day of May, 2010 at Yakima, WA.



Rick Smith

President, Yakima Southwest Rotary Club