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NOV 18 2010

AMENDED

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 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.

OMB No 1545-1150

2008

Open to Public Inspection

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 1/1/2008 , and ending 12/31/2008	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☒ Amended return ☐ Application pending	C Name of organization Randall Fireman's Relief Association Number and street (or P O box, if mail is not delivered to street address) Room/suite 8599 Highway 115 City, town, or country State ZIP + 4 Randall MN 56475
D Employer identification number 41-1552656	E Telephone number 320-749-2037
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) **▶**

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: **▶**

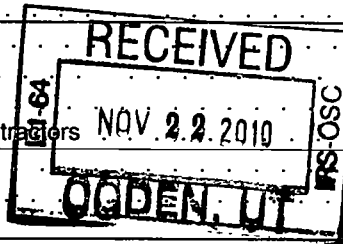
J Organization type (check only one)— ☒ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ **▶ \$ 32,946**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	13,214
	2	Program service revenue including government fees and contracts	2	33,750
	3	Membership dues and assessments	3	
	4	Investment income	4	-45,533
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	30,000
Expenses	6b	Less: direct expenses other than fundraising expenses	6b	20,103
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	9,897
	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	0
	8	Other revenue (describe ▶ Refund)	8	1,515
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	12,843
	10	Grants and similar amounts paid (attach schedule)	10	9,897
	11	Benefits paid to or for members	11	66,000
	12	Salaries, other compensation, and employee benefits	12	
	Net Assets	13	Professional fees and other payments to independent contractors	13
14		Occupancy, rent, utilities, and maintenance	14	
15		Printing, publications, postage, and shipping	15	
16		Other expenses (describe ▶ See attached statement)	16	2,689
17		Total expenses. Add lines 10 through 16	17	79,886
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-67,043
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	349,917
20		Other changes in net assets or fund balances (attach explanation)	20	0
21		Net assets or fund balances at end of year. Combine lines 18 through 20	21	282,874



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	336,167	22 279,874
23	Land and buildings		23
24	Other assets (describe ▶ Accounts Receivable)	13,750	24 3,000
25	Total assets	349,917	25 282,874
26	Total liabilities (describe ▶)	0	26 0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	349,917	27 282,874

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.
(HTA)

Form 990-EZ (2008)

65 9

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)**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? Pension fund for a municipal fire department
 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	Account for assets of the fire relief pension fund who provides retirement, disability and/or death benefits to participating individuals who are members of the Randall Fire Department. (Grants \$ <u>0</u>) If this amount includes foreign grants, check here ☐	28a	69,989
29	Fundraising was also conducted to aid in purchase of firefighting equipment. (Grants \$ <u>9,897</u>) If this amount includes foreign grants, check here ☐	29a	9,897
30	 (Grants \$ <u>0</u>) If this amount includes foreign grants, check here ☐	30a	0
31	Other program services (attach schedule) (Grants \$ <u> </u>) If this amount includes foreign grants, check here ☐	31a	0
32	Total program service expenses. (add lines 28a through 31a)	32	79,886

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

(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
Name	Jerome Stavish	Str 5583 Coral Rd	Title President			
City	Randall	ST MN ZIP 56475	Hr/WK minimal	0	0	0
Name	Rick Gaffke	Str 26231 Dove Rd	Title Secretary			
City	Randall	ST MN ZIP 56475	Hr/WK minimal	0	0	0
Name	Chris Magee	Str 8599 Hwy 115	Title Treasurer			
City	Randall	ST MN ZIP 56475	Hr/WK minimal	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
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Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0
Name		Str	Title			
City		ST ZIP	Hr/WK .00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	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		
a Did the organization have unrelated business gross income of \$1,000 or more or section 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?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N.		X
37 a 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?		
38 a 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
b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b 0		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9. 39a		
b Gross receipts, included on line 9, for public use of club facilities. 39b		
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911; section 4912; section 4955.		
b Section 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
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 0		
d Enter amount of tax on line 40c reimbursed by the organization. 0		
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.		X
41 List the states with which a copy of this return is filed		
42 a The books are in care of Name <u>Chris Magee</u> Telephone no. <u>(320) 749-2037</u> Located at <u>8599 Hwy 115</u> City <u>Randall</u> ST <u>MN</u> ZIP + 4 <u>56475</u>		
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: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b		X
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:		X
42c		X
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 N/A		
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

- 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. **Yes** **No**
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. **46** **47** **48** **49a** **49b**
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
- 49 a** Did the organization make any transfers to an exempt non-charitable related organization? **49a** **49b**
- b** 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 & deferred compensation	(e) Expense account and other allowances
Name None	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name	Title			
City ST ZIP	Hr/WK .00	0	0	0
Total number of other employees paid over \$100,000 ▶		0	0	0

- 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
Name None		
City ST ZIP		0
Name		
City ST ZIP		0
Name		
City ST ZIP		0
Name		
City ST ZIP		0
Name		
City ST ZIP		0
Total number of other independent contractors each receiving over \$100,000 . . . ▶		0

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.

Chris Magee Signature of officer 11-18-10 Date

CHARIS MAGEE Relief Treasure Type or print name and title

Paid Preparer's Use Only Preparer's signature *W. Paulson* Date 11/12/2010 Check if self-employed ☐ Preparer's Identifying Number (See instructions) P00481186

Firm's name (or yours if self-employed), address, and ZIP +4 Gary W. Paulson, CPA's 61 First Avenue NE, Little Falls, MN 56345 EIN ▶ 41-1643869 Phone no ▶ 320-632-3656

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

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	10,544
2	Dividends and interest from securities	2	
3	Gross rents	3	
4	Other investment income	4	-56,077
5	Total	5	-45,533

o

[illegible]

Part I, Line 16 (990-EZ) - Other Expenses

2,689

1	Travel, Meals and Entertainment		
	a Travel	1a	
	b Total meals and entertainment	1b	
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	
5	Depreciation, depletion, etc	5	
6	Equipment rental and maintenance	6	
7	Interest	7	
8	Supplies	8	
9	Telephone	9	
10	Unrelated business income taxes	10	0
11	Investment fees	11	2,299
12	Dues	12	205
13	Insurance	13	185
14		14	
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 Raffle (event type)	(b) Event #2 (event type)	(c) Other Events NONE (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	30,000	0	0	30,000
	2 Less: Charitable contributions	0	0	0	0
	3 Gross revenue (line 1 minus line 2)	30,000	0	0	30,000
Direct Expenses	4 Cash prizes	20,000	0	0	20,000
	5 Non-cash prizes	0	0	0	0
	6 Rent/facility costs	0	0	0	0
	7 Other direct expenses	103	0	0	103
	8 Direct expense summary. Add lines 4 through 7 in column (d)				(20,103)
	9 Net income summary. Combine lines 3 and 8 in column (d)				9,897

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Non-cash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				0

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain: _____

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in:

- | | | |
|------------|--|---|
| 13a | | % |
| 13b | | % |

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a**

- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c** If "Yes," enter name and address:

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$ 0

Description of services provided ►

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

17a