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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

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

and ending

B Check if applicable:

☐ Access change

☐ Name change

☐ Initial return

☐ Termination

☐ Amended return

☒ Application pending

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

C Name of organization

GAYLORD FIRE DEPARTMENT
RELIEF ASSOCIATION

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

PO BOX 432

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

GAYLORD, MN 55334-0432

D Employer identification number

41-1647336

E Telephone number

507-237-4354

F Group Exemption Number

▶

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

ch a completed

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

I Website: ▶ N/A

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. ▶ S 600,550.

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	56,009.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	9,906.
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input checked="" type="checkbox"/>		
a	Gross revenue (not including \$ of contributions reported on line 1).	6a	534,635.
b	Less: direct expenses other than fundraising expenses	6b	531,063.
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	3,572.
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ▶)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	69,487.
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	2,100.
13	Professional fees and other payments to independent contractors	13	3,550.
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶)	16	15,215.
17	Total expenses. Add lines 10 through 16	17	20,865.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	48,622.
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	374,530.
20	Other changes in net assets or fund balances (attach explanation)	20	<5,468.>
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	417,684.

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	373,224.	415,379.
23 Land and buildings		
24 Other assets (describe ▶) SEE STATEMENT 2	2,503.	2,888.
25 Total assets	375,727.	418,267.
26 Total liabilities (describe ▶) SEE STATEMENT 3	1,197.	583.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	374,530.	417,684.

832171

12-17-08

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

Form 990-EZ (2008)

STATUTE 0436559344 SEP 20 2013
NEW YORK, NY 10018-1000

Rec in Batching/
Comes Ogden SEP 06 2013

SCANNED OCT 24 2013

23

91

Page 2

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

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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	33	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	34	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?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.	37a	
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A	39a	
b Gross receipts, included on line 9, for public use of club facilities 39b N/A	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under, section 4911 0. ; section 4912 0. ; section 4955 0.		
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	40b	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	40e	X
41 List the states with which a copy of this return is filed. MN		
42a The books are in care of JERRY HAHN Telephone no 507-237-5165		
Located at 1117 8TH ST, GAYLORD, MN ZIP + 4 55334		
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)?	42b	X
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country: Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here		
43 and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	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	45	X

Page 4

GAYLORD FIRE DEPARTMENT

Schedule A (Form 990 or 990-EZ) 2008 **RELIEF ASSOCIATION**

41-1647336 Page 2

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 any "unusual grants.")	52,279.	48,430.	43,025.	45,847.	56,009.	245,590.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	52,279.	48,430.	43,025.	45,847.	56,009.	245,590.
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						245,590.

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	52,279.	48,430.	43,025.	45,847.	56,009.	245,590.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,654.	9,380.	12,150.	13,472.	9,906.	47,562.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	6,052.	<8,887.>	14,328.	<5,098.>	3,572.	9,967.
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						303,119.

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 ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	81.02	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	81.67	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" 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"/>			

Schedule A (Form 990 or 990-EZ) 2008

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 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 any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
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						
7a Amounts included on lines 1, 2, and 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)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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 lines 9, 10c, 11 and 12)						

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

Section D. Computation of Investment Income Percentage

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

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 line 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 ☐

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 8a.**

OMB No 1545-0047

2008

Open To Public Inspection

Employer identification number
41-1647336

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

- a ☐ Mail solicitations
- b ☐ Email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

GAYLORD FIRE DEPARTMENT

Schedule G (Form 990 or 990-EZ) 2008

RELIEF ASSOCIATION

41-1647336 Page 2

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	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4 through 7 in column (d)				()
9 Net income summary. Combine lines 3 and 8 in column (d)					

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			534,635.	534,635.
	2 Cash prizes			449,741.	449,741.
	3 Non-cash prizes				
	4 Rent/facility costs			16,802.	16,802.
	5 Other direct expenses			64,520.	64,520.
Direct Expenses	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(531,063.)
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				3,572.

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

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	X	
10a		X
11	X	
12		X

Schedule G (Form 990 or 990-EZ) 2008

GAYLORD FIRE DEPARTMENT

Schedule G (Form 990 or 990-EZ) 2008 **RELIEF ASSOCIATION**

41-1647336 Page 3

13 Indicate the percentage of gaming activity operated in:

a The organization's facility

b An outside facility

13a	%
13b	100.00 %

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

Name ► TRAVIS GRACK

Address ► P O BOX 871 - GAYLORD, MN 55334

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

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 ► SCOTT KUPHAL

Gaming manager compensation ► \$ 4,200.

Description of services provided ► GAMBLING MANAGER COMPENSATION

☐ 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 ► \$ 27,396.

Yes No

15a

17a

X

X

Schedule G (Form 990 or 990-EZ) 2008

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
CONVENTIONS AND MEETINGS	2,306.
DUES	168.
FUNDRAISING EXPENSES	4,606.
PROMOTIONAL	6,385.
OFFICE SUPPLIES	278.
CLOTHING	1,072.
BOND	400.
TOTAL TO FORM 990-EZ, LINE 16	15,215.

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
GRANTS RECEIVABLE	1,000.	1,000.
INVENTORY	1,050.	645.
INTEREST RECEIVABLE	453.	1,243.
TOTAL TO FORM 990-EZ, LINE 24	2,503.	2,888.

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	825.	0.
DEFERRED REVENUE	327.	545.
GAMBLING TAXES PAYABLE	45.	38.
TOTAL TO FORM 990-EZ, LINE 26	1,197.	583.

FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
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DESCRIPTION	AMOUNT
-------------	--------

NET UNREALIZED LOSS IN MARKET VALUE	<33,456.>
-------------------------------------	-----------

NET ADDITION OF GENERAL FUND BALANCE FROM PRIOR YR	27,988.
--	---------

TOTAL TO FORM 990-EZ, LINE 20	<5,468.>
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FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

990-EZ PG 2

STATEMENT 6

TO PROVIDE RETIREMENT BENEFITS TO VOLUNTEER FIREFIGHTERS