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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning _____, and ending _____													
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">C Name of organization LAWRON TRAIL RIDERS</td> <td colspan="2">D Employer identification number 41-1892972</td> </tr> <tr> <td>Number and street (or P O box, if mail is not delivered to street address) PO BOX 322</td> <td>Room/suite</td> <td>E Telephone number 218-245-1029</td> </tr> <tr> <td>City, town, or country BOVEY</td> <td>State MN</td> <td>F Group Exemption Number ▶</td> </tr> <tr> <td></td> <td>ZIP + 4 55709-0322</td> <td></td> </tr> </table>	C Name of organization LAWRON TRAIL RIDERS	D Employer identification number 41-1892972		Number and street (or P O box, if mail is not delivered to street address) PO BOX 322	Room/suite	E Telephone number 218-245-1029	City, town, or country BOVEY	State MN	F Group Exemption Number ▶		ZIP + 4 55709-0322	
C Name of organization LAWRON TRAIL RIDERS	D Employer identification number 41-1892972												
Number and street (or P O box, if mail is not delivered to street address) PO BOX 322	Room/suite	E Telephone number 218-245-1029											
City, town, or country BOVEY	State MN	F Group Exemption Number ▶											
	ZIP + 4 55709-0322												

• 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) ▶ mod accrual

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

I Website: ▶ N/A

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 ▶ \$ **706,202**

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

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	70,466
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	181
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c 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 <input checked="" type="checkbox"/>		
	a Gross revenue (not including 501(c)(29) of contributions reported on line 1)	6a	635,555
	b Less: direct expenses other than fundraising expenses	6b	649,921
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	-14,366	
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	0	
8 Other revenue (describe ▶ _____)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	56,281	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	0
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	9,575
	13 Professional fees and other payments to independent contractors	13	225
	14 Occupancy, rent, utilities, and maintenance	14	3,878
	15 Printing, publications, postage, and shipping	15	287
	16 Other expenses (describe ▶ See attached statement)	16	63,312
	17 Total expenses. Add lines 10 through 16	17	77,277
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-20,996
	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	75,435
	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	54,439

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.

		(A) Beginning of year		(B) End of year	
22	Cash, savings, and investments	19,201	22	15,034	
23	Land and buildings	127,224	23	96,991	
24	Other assets (describe ▶ See attached statement)	9,261	24	2,626	
25	Total assets	155,686	25	114,651	
26	Total liabilities (describe ▶ See attached statement)	80,251	26	60,212	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	75,435	27	54,439	

SCANNED MAR 31 2010

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? <u>maintain/improve public snowmobile trails</u>			
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	MAINTAIN & IMPROVE PUBLIC SNOWMOBILE TRAILS, CONDUCT SAFETY CLASSES		
	(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	63,301
29			
	(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	0
30			
	(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	0
31	Other program services (attach schedule)		
	(Grants \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	0
32	Total program service expenses. (add lines 28a through 31a)	32	63,301

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 <u>J MUSTAR</u> Str <u>PO BOX 322</u>	Title <u>PRES</u>			
City <u>BOVEY</u> ST <u>MN</u> ZIP <u>55709</u>	Hr/WK <u>5.00</u>	<u>2,100</u>	<u>0</u>	<u>0</u>
Name <u>K SUMNER</u> Str <u>PO BOX 322</u>	Title <u>VP</u>			
City <u>BOVEY</u> ST <u>MN</u> ZIP <u>55709</u>	Hr/WK <u>5.00</u>	<u>840</u>	<u>0</u>	<u>0</u>
Name <u>D VANN</u> Str <u>PO BOX 322</u>	Title <u>TREAS</u>			
City <u>BOVEY</u> ST <u>MN</u> ZIP <u>55709</u>	Hr/WK <u>5.00</u>	<u>490</u>	<u>0</u>	<u>0</u>
Name <u>E SAVAGE</u> Str <u>PO BOX 322</u>	Title <u>SECTY</u>			
City <u>BOVEY</u> ST <u>MN</u> ZIP <u>55709</u>	Hr/WK <u>5.00</u>	<u>840</u>	<u>0</u>	<u>0</u>
Name <u>990T-L PERATALO</u> Str <u>PO BOX 322</u>	Title <u>GBG MGR</u>			
City <u>BOVEY</u> ST <u>MN</u> ZIP <u>55709</u>	Hr/WK <u>20.00</u>	<u>9,672</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>

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?	X	
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?		X
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	0
b	Gross receipts, included on line 9, for public use of club facilities.	39b	0
40 a	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. ▶		
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		
42 a	The books are in care of ▶ Name C BUNES Telephone no. ▶ (218) 245-1029 Located at ▶ PO BOX 322 City BOVEY ST MN ZIP + 4 ▶ 55709		
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.	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: ▶	42c	X
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 N/A		
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

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.

	Yes	No
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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49 a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," was the related organization(s) a section 527 organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

(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 City Str ZIP	Title Hr/WK	0	0	0
Name City Str ZIP	Title Hr/WK	00	0	0
Name City Str ZIP	Title Hr/WK	00	0	0
Name City Str ZIP	Title Hr/WK	00	0	0
Name City Str ZIP	Title Hr/WK	00	0	0
Name City Str ZIP	Title Hr/WK	00	0	0
Total number of other employees paid over \$100,000 ▶		0	0	0

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None City Str ZIP		0
Name City Str ZIP		0
Name City Str ZIP		0
Name City Str ZIP		0
Name City Str ZIP		0
Name City Str 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.

Signature of officer: *Joseph Mustar* Date: 3-7-10

Type or print name and title: *Joseph Mustar - President*

Paid Preparer's Use Only

Preparer's signature: LAURA A GLOOR Date: 3/1/2010 Check if self-employed: Preparer's Identifying Number (See instructions): P00113844

Firm's name (or yours if self-employed), address, and ZIP +4: LAURA A GLOOR, LTD, CERTIFIED PUBLIC ACCOUNTANT EIN: 41-1913322 Phone no: 218-262-1965

Address: PO BOX 315, HIBBING, MN 55746

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization LAWRON TRAIL RIDERS	Employer identification number 41-1892972
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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 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)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 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)**. (Complete Part II.)
- 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)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 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 See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 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). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - 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?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(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
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
									0
Total									0

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")	37,431	49,270	48,061	57,208	71,253	263,223
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	1,348	0	1,765			3,113
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
4 Total Add lines 1-3	38,779	49,270	49,826	57,208	71,253	266,336
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.						266,336

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	38,779	49,270	49,826	57,208	71,253	266,336
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	21	137	67	158	181	564
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	16,249	0		24,826	-14,366	26,709
11 Total support. Add lines 7 through 10						293,609
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	90.71%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	0.00%
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"/>		

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.")	0	0	0			0
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	0	0	0			0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1-5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						0

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	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12)						0

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	0.00%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.00%

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 . . .

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
		CALENDAR SALES (event type)	(event type)	NONE (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts 13,545	0	0	13,545
	2	Less: Charitable contributions 0	0	0	0
	3	Gross revenue (line 1 minus line 2) 13,545	0	0	13,545
Direct Expenses	4	Cash prizes 0	0	0	0
	5	Non-cash prizes 0	0	0	0
	6	Rent/facility costs 0	0	0	0
	7	Other direct expenses 1,598	0	0	1,598
	8	Direct expense summary. Add lines 4 through 7 in column (d)			
9	Net income summary. Combine lines 3 and 8 in column (d)				11,947

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 29,685	592,325
Direct Expenses	2	Cash prizes 23,029	517,220		540,249
	3	Non-cash prizes			0
	4	Rent/facility costs 4,069	7,284		11,353
	5	Other direct expenses 11,119	85,602		96,721
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d)				(648,323)
8	Net gaming income summary Combine lines 1 and 7 in column (d)				(26,313)

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: <u>MN</u>		
a Is the organization licensed to operate gaming activities in each of these states?	9a X	
b If "No," Explain:		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	X
b If "Yes," Explain:		
11 Does the organization operate gaming activities with nonmembers?	11 X	
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?	12	X

			Yes	No
13 Indicate the percentage of gaming activity operated in:	a The organization's facility	13a		
	b An outside facility	13b	100.00%	
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:				
Name ▶ <u>D. VANN</u>				
Address ▶ <u>PO BOX 322 BOVEY, MN 55709</u>				
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a		X
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 ▶ <u>L. PERATALO</u>				
Address ▶ <u>PO BOX 322 BOVEY, MN 55709</u>				
16 Gaming manager information:				
Name ▶ <u>L. PERATALO</u>				
Gaming manager compensation ▶ \$ <u>9,672</u>				
Description of services provided ▶ <u>MANAGE CHARITABLE GAMBLING OPERATION</u>				
<input type="checkbox"/> Director/officer <input checked="" type="checkbox"/> Employee <input type="checkbox"/> 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?		17a		X
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 ▶ \$ _____				0

Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1	Contributions	1	
2	NonCash contributions	2	
3	Membership dues and assessments (contributions from the public)	3	1,185
4	Government contributions (grants)	4	55,281
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events)	6	0
7	Associated organization contributions	7	
8		8	14,000
9		9	
10		10	
11	Total	11	70,466

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

1	Interest on savings and temporary cash investments	1	31
2	Dividends and interest from securities	2	150
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	181

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

63,312

1	Travel, Meals and Entertainment		
	a Travel	1a	
	b Total meals and entertainment	1b	105
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	
5	Depreciation, depletion, etc.	5	30,233
6	Equipment rental and maintenance	6	
7	Interest	7	
8	Supplies	8	545
9	Telephone	9	23
10	Unrelated business income taxes	10	0
11	SNOWMOBILE TRAIL WORK	11	11,376
12	PROPANE/FUEL FOR GROOMERS	12	10,771
13	GROOMING	13	5,547
14	INSURANCE	14	1,496
15	DUES	15	35
16	ADVERTISING	16	10
17	BANK FEES	17	55
18	OFFICE SUPPLIES	18	318
19	TAXES	19	2,798
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	

Part II, Line 24 (990-EZ) - Other Assets

9,261

2,626

	Description	Beginning	End
1	prepaid expenses	2,371	0
2	a/r	6,000	0
3	inventory	890	2,626
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Part II, Line 26 (990-EZ) - Liabilities

80,251

60,212

Description		Beginning	End
1	a/p	376	13,745
2	bank loan payable	79,875	46,467
3			
4			
5			
6			
7			
8			
9			
10			

Form 4562 Statement - 990EZ 12/31/2008

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2008 Deprec .	2008 Accum Deprec
1	MACRS deductions for prior years (Line 17) EQUIPMENT, ETC	1/1/2006	F-10	100 00%	211,628	0	0	0	211,628	7	SL/GDS	HY	84,404	30,233	114,637
Total MACRS deductions for prior years (Line 17)															
Subtotal															
					211,628	0	0	0	211,628				84,404	30,233	114,637
					211,628	0	0	0	211,628				84,404	30,233	114,637
					211,628	0	0	0	211,628				84,404	30,233	114,637

Depreciation Detail

MACRS deductions for prior years (Line 17)
EQUIPMENT, ETC

Total MACRS deductions for prior years (Line 17)

Subtotal

Form 4562 Statement Minnesota State - 990EZ

12/31/2008

Item No	Description of Property	Date Placed in Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2008 Deprec	2008 Accum Deprec	Special Allowance Difference
1	MACRS deductions for prior years (Line 17) EQUIPMENT,ETC	1/1/2006	F-10	100.00%	211,628	0	0	0	211,628	7	SLUGDS	HY	84,404	30,233	114,637	0
Total MACRS deductions for prior years (Line 17)																
Subtotal																
					211,628	0	0	0	211,628				84,404	30,233	114,637	0
					211,628	0	0	0	211,628				84,404	30,233	114,637	0
					211,628	0	0	0	211,628				84,404	30,233	114,637	0

Depreciation Detail

MACRS deductions for prior years (Line 17)

1 EQUIPMENT,ETC 1/1/2006 F-10 100.00%

Total MACRS deductions for prior years (Line 17)

Subtotal

Part II (Sch G (990/990EZ)) - Events

	Line 1	Line 2	Line 3	Line 4	Line 5	Line 6	Line 7
Event Type	Gross Receipts	Less: (Charitable contributions)	Gross Revenue (line 1 minus line 2)	Cash Prizes	Non-cash Prizes	Rent/Facility costs	Other direct expenses
1 CALENDAR SALES	13,545	0	13,545	0	0	0	1,598
2			0				
3			0				
4			0				
5			0				
6			0				
7			0				
8			0				
9			0				
10			0				
11			0				
12			0				
13			0				
14			0				
15			0				
16			0				
17			0				
18			0				
19			0				
20			0				

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print <small>File by the extended due date for filing the return See instructions</small>	Name of Exempt Organization LAWRON TRAIL RIDERS	Employer identification number 41-1892972
	Number, street, and room or suite no. If a P O box, see instructions PO BOX 322	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions BOVEY MN 55709-0322	

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

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **L PERATALO PO BOX 322 BOVEY MN 55709**
 Telephone No **218-245-3238** 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 is for.

4 I request an additional 3-month extension of time until 11/15/2009

5 For calendar year 2008, or other tax year beginning _____, and ending _____


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

7 State in detail why you need the extension More time is requested to acquire all information needed to complete and file an accurate return

8 a 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	8a	\$	
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	
c Balance Due. Subtract line 8b from line 8a. 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	8c	\$	0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Title **cpa** Date **8/12/2009**