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0812

OMB No 1545-1150

2008

Open to Public Inspection

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

Form **990-EZ**

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning **2008**, and ending **20**

- B** Check if applicable:
- Address 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
Frontier 4-Wheelers

Number and street (or P O box, if mail is not delivered to street address) Room/suite
P.O. Box 7011

City or town, state or country, and ZIP + 4
Helena, MT 59604-7011

D Employer identification number
51 0151290

E Telephone number
(406) 202-6038

F Group Exemption Number **▶**

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

G Accounting method: Cash Accrual Other (specify) **▶**

I Website: **▶ www.facebook.com/Frontier4Wheelers**

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) (7) ◀ (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 **▶ \$ 638**

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

| | | Revenue | | Expenses | | Net Assets | |
|----|--|---------|------|----------|--|------------|--|
| 1 | Contributions, gifts, grants, and similar amounts received | 1 | | | | | |
| 2 | Program service revenue including government fees and contracts | 2 | | | | | |
| 3 | Membership dues and assessments | 3 | 375 | | | | |
| 4 | Investment income | 4 | 3 | | | | |
| 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 type="checkbox"/> | | | | | | |
| a | Gross revenue (not including \$ _____ of contributions reported on line 1) | 6a | 255 | | | | |
| b | Less: direct expenses other than fundraising expenses | 6b | 434 | | | | |
| c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | 6c | -179 | | | | |
| 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 ▶ Stickers) | 8 | 5 | | | | |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8. ▶ | 9 | 204 | | | | |
| 10 | Grants and similar amounts paid (attach schedule) | 10 | 500 | | | | |
| 11 | Benefits paid to or for members | 11 | | | | | |
| 12 | Salaries, other compensation, and employee benefits | 12 | | | | | |
| 13 | Professional fees and other payments to independent contractors | 13 | | | | | |
| 14 | Occupancy, rent, utilities, and maintenance IRS Recd | 14 | | | | | |
| 15 | Printing, publications, postage, and shipping | 15 | | | | | |
| 16 | Other expenses (describe ▶ See Schedule O 11/28/2012) | 16 | 32 | | | | |
| 17 | Total expenses. Add lines 10 through 16 ▶ | 17 | 532 | | | | |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -328 | | | | |
| 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 | 1903 | | | | |
| 20 | Other changes in net assets or fund balances (attach explanation) | 20 | | | | | |
| 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ | 21 | 1575 | | | | |

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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 | 1903 | 22 1575 |
| 23 | Land and buildings | | 23 |
| 24 | Other assets (describe ▶) | | 24 |
| 25 | Total assets | 1903 | 25 1575 |
| 26 | Total liabilities (describe ▶) | | 26 |
| 27 | Net assets or fund balances (line 27 of column (B) must agree with line 21) | 1903 | 27 1575 |

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P NE 20

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 | | ✓ |
| 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 | | ✓ |
| 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? | | ✓ |
| 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 | | ✓ |
| 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? | | ✓ |
| 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? | | ✓ |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved | 38b | |
| 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 |
| 40a | 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 | 40b | |
| 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? If "Yes," complete Form 8886-T. | 40e | ✓ |
| 41 | List the states with which a copy of this return is filed. ▶ Montana | | |
| 42a | The books are in care of ▶ <u>Joan Lewis</u> Telephone no. ▶ (<u>406</u>) <u>227-6446</u> Located at ▶ <u>529 Tejon Ln, Helena, MT</u> ZIP + 4 ▶ <u>59635</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 . | 42b | ✓ |
| 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 | ✓ |
| 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 | <input type="checkbox"/> |
| 44 | Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44 | ✓ |
| 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 | ✓ |

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 | 46 | | |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | | |
- 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 |
|--|--|------------------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over \$100,000 ▶ | | | | |

- 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 |
|---|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total number of other independent contractors each receiving over \$100,000 . ▶ | | |

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: *Thomas S Mander* Date: *11/28/2012*

Type or print name and title: *Thomas S Mander President*

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____

Check if self-employed Preparer's Identifying Number (See instructions): _____

EIN: _____ Phone no.: _____

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

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 | |
|-----------------|--|--------------|--------------|------------------|-------------------------------|-----|
| | | (event type) | (event type) | (total number) | (Add col (a) through col (c)) | |
| 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)) |
|---|--|--|--|------------------|--|
| | | 1 Gross revenue | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other 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 type="checkbox"/> No | | |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) ▶ | | | | | () |
| 8 Net gaming income summary. Combine lines 1 and 7 in column (d) ▶ | | | | | |

| | Yes | No |
|--|------------|----|
| 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? | 9a | |
| 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: _____ _____ | 10a | |
| 11 Does the organization operate gaming activities with nonmembers? | 11 | |
| 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 | |

| | | Yes | No |
|---|--|------------|----|
| 13 Indicate the percentage of gaming activity operated in: | a The organization's facility | 13a | % |
| | b An outside facility | 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 ▶ \$ | | | |
| Description of services provided ▶ | | | |
| <input type="checkbox"/> Director/officer <input 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 | | |
| 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 ▶ \$ | | | |

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

Frontier 4-Wheelers

Employer identification number

51 : 0151290

Line 10

Montana State 4x4 Association Dues \$500.00

Line 16

Check Order \$17.00

Montana Secretary of State - Business License \$15.00

Part III

We are an organization of Four Wheel Drive enthusiasts who are dedicated to preserving our heritage of driving on public lands, particularly BLM and National Forest areas around Helena. We provide guidance to Four Wheelers in safe and courteous driving, proper vehicle maintenance, and a strong sense of individual responsibility as a conscientious Four-Wheeling recreationist. We adhere to the Tread Lightly Program.

Line 35

Income was only \$255 and expenses were \$434 from our Spring Fest Drag Races.