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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 org anizations 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

A **For the 2008 calendar year, or tax year beginning** Mar 1 , **2008, and ending** Feb 28 , 2009

B Check if applicable
- [X] 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
Sunset Memorial Gardens of Aberdeen Inc

Number and street (or P O box, if mail is not delivered to street address) Room/suite
5851 East US Highway 12

City or town, state or country, and ZIP + 4
Aberdeen SD 57401

D **Employer identification number**
46-0237975

E Telephone number
(406) 234-2155

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 [X] Accrual
Other (specify) ►

I **Website:** ► N/A

H Check ► [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J **Organization type** (check only one) — [X] 501(c) (13) ◄ (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 ► $ 459,066.

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	
	2	Program service revenue including government fees and contracts			2	47,296.
	3	Membership dues and assessments			3	
	4	Investment income			4	72,600.
	5a	Gross amount from sale of assets other than inventory	5a	59,996.		
	b	Less: cost or other basis and sales expenses	5b	72,192.		
	c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch)			5c	-12,196.
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming**, check here ► [ ]				
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a			
	b	Less direct expenses other than fundraising expenses	6b			
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	
	7a	Gross sales of inventory, less returns and allowances	7a	113,843.		
	b	Less cost of goods sold	7b	94,607.		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	19,236.
	8	Other revenue (describe ► See Other Revenue Statement)			8	165,331.
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►			9	292,267.
EXPENSES	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	127,531.
	13	Professional fees and other payments to independent contractors			13	13,501.
	14	Occupancy, rent, utilities, and maintenance			14	29,343.
	15	Printing, publications, postage, and shipping			15	2,873.
	16	Other expenses (describe ► See Other Expenses Statement)			16	236,098.
	17	**Total expenses** (add lines 10 through 16) ►			17	409,346.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-117,079.
	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	2,061,207.
	20	Other changes in net assets or fund balances (attach explanation) See L-20 Stmt			20	-261,031.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►			21	1,683,097.

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	1,331,123.	22	985,732.
23	Land and buildings	285,138.	23	286,100.
24	Other assets (describe ► See L-24 Stmt)	467,933.	24	457,562.
25	**Total assets**	2,084,194.	25	1,729,394.
26	**Total liabilities** (describe ► See L-26 Stmt)	22,987.	26	46,297.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	2,061,207.	27	1,683,097.

5-5

14

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? Interment/emtombment of the deceased

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.

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)

28 (Grants $) If this amount includes foreign grants, check here ► ☐ 28a

29 (Grants $) If this amount includes foreign grants, check here ► ☐ 29a

30 (Grants $) If this amount includes foreign grants, check here ► ☐ 30a

31 Other program services (attach schedule)
(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32

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

(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 and deferred compensation	(e) Expense account and other allowances
Dean A Gillette 53 Balsam Circle Miles City MT 59301	President 30.00	0.	0.	0.
Todd F Stevenson 1717 Main Street Miles City MT 59301	Vice President 20.00	0.	0.	0.
Joseph D Stevenson 1717 Main Street Mles City MT 59301	Secretary 20.00	0.	0.	0.

Part V Other Information (Note the statement requirement in General Instruction V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		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 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		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	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?	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			
39	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			
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under. section 4911 ► _____, section 4912 ► _____; section 4955 ► _____			
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' 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		X
41	List the states with which a copy of this return is filed ► _____			

42a The books are in care of ► Family Heritage LLC Telephone no ► (406) 234-2155

Located at ► 1717 Main Street Miles City MT ZIP + 4 ► 59301

			Yes	No
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.► _____	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**			
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 ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

			Yes	No
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	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 and 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 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

► X Dean A. Gillette, President — X 11/27/09
Signature of officer — Date

► X DEAN A. GILLETTE, PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►	Christine R Frideres CHRISTINE FRIDERES	Date 11-18-09	Check if self-employed ► ☐	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	CORNWELL, FRIDERES, MAHER & ASSOC P.L.C. 714 14TH AVE. N FORT DODGE IA 50501		EIN ►	
			Phone no ► (515) 955-4805	

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

Form 990-EZ
Part II

Other Assets and Liabilities

2008

Name as Shown on Return	Employer Identification No
Sunset Memorial Gardens of Aberdeen Inc	46-0237975

Line 24 - Other Assets:	Beginning of Year	End of Year
Accounts receivable	24,842.	22,070.
Inventory	443,091.	435,492.
Totals to Form 990-EZ, Part II, line 24	467,933.	457,562.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Cash overdraft	0.	26,467.
Accrued expenses	8,290.	8,735.
Trust liabilities	14,697.	11,095.
Totals to Form 990-EZ, Part II, line 26	22,987.	46,297.

Form 990-EZ, Part I, Line 8
Other Revenue Statement

Other revenue (describe)	
Perpetual care income	157,961.
Memorial care income	7,370.
Total	165,331.

Form 990-EZ, Part I, Line 16
Other Expenses Statement

Other expenses (describe)	
Depreciation	21,479.
Advertising	2,888.
Vehicle expense	5,691.
Bank charges	2,039.
Contributions	390.
Dues and subscriptions	712.
Equipment rental	104.
Insurance	10,106.
Supplies	11,322.
Telephone	3,001.
Licenses and permits	257.
Miscellaneous	189.
Management fees	167,089.
Taxes	10,831.
Total	236,098.

Form 990-EZ, Page 1, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Description	Amount
Decrease in fair market value of investments	-261,031.
Total	-261,031.

Form **8868**
(Rev April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . ▶ ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only . . . . . ▶ ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing *(e-file)*. Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated From 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www.irs gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print	Name of Exempt Organization	**Employer identification number**
File by the due date for filing your return See instructions	Sunset Memorial Gardens of Aberdeen Inc.	46-0237975
	Number, street, and room or suite no If a P O. box, see instructions.	
	5851 East US Highway 12, P.O. Box 655	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	Aberdeen, SD 57401	

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

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ▶ Sunset Memorial Gardens of Aberdeen Inc.

Telephone No ▶ 602-225-5361 FAX No ▶ 605-225-7239

- 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 will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until October 15 , 2009 , to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ ☐ calendar year _____ or
▶ ☒ tax year beginning March 1 , 2008 , and ending February 28 , 2009

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

3a	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	**3a**	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit.	**3b**	$
c	**Balance Due.** Subtract line 3b from line 3a. 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.	**3c**	$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see Instructions. Form **8868** (Rev 4-2009)

Cornwell, Frideres, Maher & Associates, P.L.C. 20-5213044
Certified Public Accountants
Fort Dodge, Iowa 50501

JSA
8F8054 3 000

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box . . . . . ▶ ☐

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	Name of Exempt Organization	Employer identification number
File by the extended due date for filing the return See instructions	Sunset Memorial Gardens of Aberdeen Inc.	46-0237975
	Number, street, and room or suite no If a P.O box, see instructions. 5851 East US Highway 12, P.O. Box 655	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Aberdeen, SD 57401	

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

X	Form 990	☐	Form 990-PF	☐	Form 1041-A	☐	Form 6069
☐	Form 990-BL	☐	Form 990-T (sec 401(a) or 408(a) trust)	☐	Form 4720	☐	Form 8870
☐	Form 990-EZ	☐	Form 990-T (trust other than above)	☐	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 ▶ Sunset Memorial Gardens of Aberdeen Inc.
  Telephone No ▶ 602-225-5361 FAX No ▶ 605-225-7239
- 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 January 15, 2010

5 For calendar year _____ , or other tax year beginning 3/1/08 , and ending 2/28/09

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 Not all the necessary tax and accounting data have been gathered to timely complete an accurate return. We therefore, respectfully request an additional extension of time in which to file such return.

8a	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	$

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 Cornwell, Frideres, Maher & Associates PLC, Ft Dodge, IA

Signature ▶ Christine R Frideres, Pres. Title ▶ 10-2-09 CPA Date ▶ 10-2-09

Cornwell, Frideres, Maher & Assoc. P.L.C.

714 14th Avenue North

Fort Dodge, IA 50501