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Form 990-EZ

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 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.

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 04-01-2008, and ending 03-31-2009

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 NORTHERN BIG HORN MOUNTAIN RECREATION ASSOCIATION	D Employer identification number 26-0278528
	Number and street (or P O box, if mail is not delivered to street address) PO BOX 159	E Telephone number (307) 461-0186
	City or town, state or country, and ZIP + 4 DAYTON, WY 82836	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: ► N/A

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

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 52,160

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	6,481
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
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 ►	6	
a	Gross revenue (not including \$ 6,331 of contributions reported on line 1)	6a	45,679
b	Less direct expenses other than fundraising expenses	6b	55,679
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	-10,000
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	-3,519
10	Grants and similar amounts paid (attach schedule)	10	1,065
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	1,720
14	Occupancy, rent, utilities, and maintenance	14	2,604
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ►)	16	5,636
17	Total expenses (add lines 10 through 16) ►	17	11,025
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-14,544
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	49,004
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	34,460

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	41,864	22 29,923
23 Land and buildings	7,140	23 4,537
24 Other assets (describe ►)		24
25 Total assets	49,004	25 34,460
26 Total liabilities (describe ►)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	49,004	27 34,460

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? TO PROMOTE AND SPONSOR RECREATIONAL EVENTS IN THE BIG HORN MOUNTAINS			
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 See Additional Data Table			
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	
29			
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	
30			
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	
31 Other program services (attach schedule)			
(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	8,555

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

Additional Data

Software ID:
Software Version:
EIN: 26-0278528
Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

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 DEPRECIATION OF SEARCH AND RESCUE EQUIPMENT (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a 2,604
29 SUPPORT THE BLUE RIBBON COALITION, INC , A NON-PROFIT ORGANIZATION DEDICATED TO PROTECTING RECREATIONAL ACCESS TO PUBLIC LANDS (Grants \$ 500) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a 500
30 MAINTAIN PUBLIC RECREATIONAL TRAILS IN THE BIG HORN MOUNTAINS (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a 4,886
SUPPORT THE MULTIPLE SCLEROSIS ASSOCIATION OF AMERICA (Grants \$ 565) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	565

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
RICKEY J YOUNG PO BOX 159 DAYTON, WY 82836	PRESIDENT 1	0		
ROBERTA A YOUNG PO BOX 159 DAYTON, WY 82836	SECRETARY 1	0		
BRETT WOOD PO BOX 159 DAYTON, WY 82836	VICE PRES 1	0		
ANDY WALLEN PO BOX 159 DAYTON, WY 82836	TREASURER 1	0		

Part V Other Information (Note the statement requirements in the instructions for Part VI.)			Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No	
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		No	
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		No	
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		No	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a			
b Did the organization file Form 1120-POL for this year?	37b		No	
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		No	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b			
39 <i>501(c)(7) organizations.</i> Enter	39a			
a Initiation fees and capital contributions included on line 9	39b			
b Gross receipts, included on line 9, for public use of club facilities				
40a <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____				
b <i>Section 501(c)(3) and (4) organizations.</i> 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		No	
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 <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e		No	
41 List the states with which a copy of this return is filed ► _____				
42a The books are in care of ► <u>RICKEY J YOUNG</u> Telephone no ► <u>(307) 752-8444</u> PO BOX 159 Located at ► <u>DAYTON, WY</u> ZIP + 4 ► <u>82836</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)?	42b		No	
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		No	
If "Yes," enter the name of the foreign country ► _____				
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ► <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43				
44 Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44		No	
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		No	

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.

	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 received more than \$100,000 of compensation from the organization. If there are 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 are 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 ►		

Please 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 RICKEY J YOUNG PRESIDENT Type or print name and title	2010-02-15 Date	

Paid Preparer's Use Only	Preparer's signature ► ANNETTE M RINALDO	Date 2010-02-09	Check if self-employed ► <input checked="" type="checkbox"/>	Preparer's PTIN (See Gen Inst X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► PRADERE MOHATT & RINALDO LLP PO BOX 603 SHERIDAN, WY 828010603		EIN ►	Phone no ► (307) 672-6494

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

Form 4562

Department of the Treasury
Internal Revenue ServiceDepreciation and Amortization
(Including Information on Listed Property)

2008

Attachment
Sequence No 67

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return NORTHERN BIG HORN MOUNTAIN RECREATION ASSOCIATION	Business or activity to which this form relates INDIRECT DEPRECIATION	Identifying number 26-0278528
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Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
-----------------------------	------------------------------	------------------

6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ► 13	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	2,604

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)						
21 Listed property Enter amount from line 28				21		
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr				22		2,604
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23					

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)					25			

26 Property used more than 50% in a qualified business use

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use

	%			S/L -				
	%			S/L -				
	%			S/L -				

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal(noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) A amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) A amortization for this year
42 A amortization of costs that begins during your 2008 tax year (see instructions)					

43 A amortization of costs that began before your 2008 tax year	43
44 Total. Add amounts in column (f) See the instructions for where to report	44

TY 2008 Compensation Explanation

Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION
EIN: 26-0278528

Person Name	Explanation
RICKEY J YOUNG	
ROBERTA A YOUNG	
BRETT WOOD	
ANDY WALLEN	

TY 2008 Other Expenses Schedule

Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION
EIN: 26-0278528

Description	Amount
EXPENSES	
REPAIRS & MAINTENANCE	4,886