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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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.

OMB No. 1545-1150

2008**Open to Public
Inspection****A For the 2008 calendar year, or tax year beginning****05/01, 2008, and ending****04/30, 20 09****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**NATIONAL CROSS-COUNTRY SKI EDUCATION FOUNDATION**

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

143 Lexington Pkwy N

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

Saint Paul, MN 55104**D** Employer identification number**41 1819288****E** Telephone number**(651) 208-9391****F** Group Exemption NumberNumber **0****c** 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) **0****I** Website: **www.nccsef.org****H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**J** Organization type (check only one)— ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ **0 \$ 10,282****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	10,150
	2	Program service revenue including government fees and contracts	0
	3	Membership dues and assessments	0
	4	Investment income	132
	5a	Gross amount from sale of assets other than inventory	0
	5b	Less: cost or other basis and sales expenses	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐	
	6a	Gross revenue (not including \$ 0 of contributions reported on line 1)	0
	6b	Less: direct expenses other than fundraising expenses	0
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	0	
Expenses	7a	Gross sales of inventory, less returns and allowances	0
	7b	Less: cost of goods sold	0
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	0
	8	Other revenue (describe 0)	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	10,282
	10	Grants and similar amounts paid (attach schedule)	15,000
	11	Benefits paid to or for members	0
	12	Salaries, other compensation, and employee benefits	0
	13	Professional fees and other payments to independent contractors	0
	14	Occupancy, rent, utilities, and maintenance	0
Net Assets	15	Printing, publications, postage, and shipping	16
	16	Other expenses (describe See Statement 2)	9,914
	17	Total expenses. Add lines 10 through 16	24,930
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-14,648
	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)	82,828
	20	Other changes in net assets or fund balances (attach explanation) See Statement 3	-24,398
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	43,782

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	82,828	43,782
23 Land and buildings	0	0
24 Other assets (describe 0)	0	0
25 Total assets	82,828	43,782
26 Total liabilities (describe 0)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	82,828	43,782

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Cat. No. 10642 Form **990-EZ** (2008)SCANNED JAN 07 2010
Revenue

Expenses

Net Assets

825 G9

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

What is the organization's primary exempt purpose? Support the development of Cross-country ski racing

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	U25 Gifts		
	(Grants \$ 15,000) If this amount includes foreign grants, check here	28a	15,000
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	15,000

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

[illegible]

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	✓
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	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
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	✓
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	✓
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	✓
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	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 © 0 ; section 4912 © 0 ; section 4955 © 0		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 © 0		
d Enter amount of tax on line 40c reimbursed by the organization © 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. © <u>MN</u>		
42a The books are in care of © <u>Reid Lutter</u> Telephone no. © (<u>651</u>) <u>208-9391</u> Located at © <u>143 Lexington Pkwy N, Saint Paul, MN 55104</u> ZIP + 4 © <u>55104</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	✓
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	✓
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 © ☐ 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	✓
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.

- 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

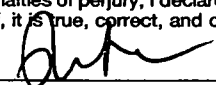
	Yes	No
46		✓
47		✓
48		✓
49a		✓
49b		
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 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
None				
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
None		
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 _____ Date 12/15/09

© **Reid Lutter, President** Type or print name and title.

Paid Preparer's Use Only

Preparer's signature © _____ Date _____ Check if self-employed ☐

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

Phone no. © () _____

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

Employer identification number

NATIONAL CROSS-COUNTRY SKI EDUCATION FOUNDATION

41 1819288

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? **11g(i)**
- (ii) A family member of a person described in (i) above? **11g(ii)**
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**

	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	
Total									

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.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
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.						

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						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here © ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33½ % support test—2008. If the organization did not check the box on line 13, and line 14 is 33½ % or more, check this box and stop here. The organization qualifies as a publicly supported organization © ☐		
b 33½ % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33½ % or more, check this box and stop here. The organization qualifies as a publicly supported organization © ☐		
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 © ☐		
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 © ☐		
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 © ☐		

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.")	31,386	14,616	12,355	33,226		91,583
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	28,007	9,035	16,872	20,842		74,756
3 Gross receipts from activities that are not an unrelated trade or business under section 513	256	99	366	612		1,333
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	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		0
6 Total. Add lines 1-5	59,649	23,750	29,593	54,680	0	167,672
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0	0	0	14,792		14,792
c Add lines 7a and 7b	0	0	0	14,792	0	14,792
8 Public support. (Subtract line 7c from line 6.)						152,880

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	59,649	23,750	29,593	54,680	0	167,672
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	256	99	366	612		1,333
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0		0
c Add lines 10a and 10b	256	99	366	612	0	1,333
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0		0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0		0
13 Total support. (Add lines 9, 10c, 11, and 12.)						169,005
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	90.46 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	76 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.79 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	1 %

19a 33⅓% support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☉ ☒

b 33⅓% support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, 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 IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Statement 1 : Reasonable Cause Explanations

Statement 2 : Other Expenses Schedule

Statement 3 : Other Changes In Net Assets Schedule

Statement 4 : Officers, Directors, Trustees and Key Employees Compensation

Other Expenses Schedule

Description	Amount
bank charges	\$78
Dining	\$430
State Filing Fee	\$75
J1 team expenses	\$9,331
Total:	\$9,914

Other Changes in Net Assets Schedule

Description	Amount
Endowment stock value	(\$12,321)
Future Fund Stock Value	(\$12,077)
Total:	(\$24,398)

Officers, Directors, Trustees and Key Employees Compensation

Name	Title and Hrs	Compensation	Benefits	Expense
Reid Lutter 143 Lexington Pkwy N Saint Paul, MN 55104	President 1	\$0	\$0	\$0
Rick Kapalaa 205 East Myrtle St Hailey, ID 83333	Vice President 0.3	\$0	\$0	\$0
Jessica Lutter 143 Lexington Pkwy N Saint Paul, MN 55104	Recording secretary 0.3	\$0	\$0	\$0
Total:		\$0	\$0	\$0