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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 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 04-30-2009

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
SD Snow Queen Festival Inc

Number and street (or P O box, if mail is not delivered to street address)Room/suite
PO Box 1764

City or town, state or country, and ZIP + 4
Aberdeen, SD 574021764

D Employer identification number
48-1281981

E Telephone number
(605) 380-9233

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

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

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. ► \$ 66,329

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	15,200
	2	Program service revenue including government fees and contracts	61,101
	3	Membership dues and assessments	
	4	Investment income	28
	5a	Gross amount from sale of assets other than inventory	
	5b	Less cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming , check here <input type="checkbox"/>	
	6a	Gross revenue (not including \$_____ of contributions reported on line 1)	
	6b	Less direct expenses other than fundraising expenses	
Expenses	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
	7a	Gross sales of inventory, less returns and allowances	
	7b	Less cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	8	Other revenue (describe ► _____)	
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	66,329
	10	Grants and similar amounts paid (attach schedule)	
	11	Benefits paid to or for members	
	12	Salaries, other compensation, and employee benefits	259
	13	Professional fees and other payments to independent contractors	950
Net Assets	14	Occupancy, rent, utilities, and maintenance	565
	15	Printing, publications, postage, and shipping	6,528
	16	Other expenses (describe ► _____)	45,245
	17	Total expenses (add lines 10 through 16)	53,547
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	12,782
	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)	2,383
	20	Other changes in net assets or fund balances (attach explanation)	
	21	Net assets or fund balances at end of year (combine lines 18 through 20)	15,165

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

23 Land and buildings

24 Other assets (describe ► _____)

25 Total assets

26 Total liabilities (describe ► _____)

27 Net assets or fund balances (line 27 of column (B) must agree with line 21) .

2,067

316

2,383

0

2,383

22

23

24

25

26

27

14,939

226

15,165

0

15,165

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2008)

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 PROVIDE JOB AND LIFE SKILL EXPERIENCES FOR YOUNG WOMEN IN SOUTH DAKOTA AND TO SERVE AS AMBASSADORS FOR THE STATE OF SOUTH DAKOTA AND THEIR COMMUNITIES			
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 South Dakota Senior Snow Queen Festival is held to provide girls between the ages of 17-21 the opportunity to enhance their personal and life skills. This year there were 36 participants. (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		28a	15,925
29 South Dakota Junior Snow Queen Festival is held to provide younger girls, usually high school freshman, the opportunity to enhance their personal and life skills. This year there were 33 participants. (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		29a	8,973
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	24,898

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
See Additional Data Table				

Additional Data

Software ID:

Software Version:

EIN: 48-1281981

Name: SD Snow Queen Festival Inc

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
Virginia Newquist PO Box 1764 Aberdeen, SD 574021764	Past General Chair-2008 5 00	0	0	0
Fran Godel PO Box 1764 Aberdeen, SD 574021764	Secretary/Treasurer- 2008/2009 5 00	0	0	0
Pam Mahlke PO Box 1764 Aberdeen, SD 574021764	General Chair-2009 5 00	259	0	0
Misty Dosch PO Box 1764 Aberdeen, SD 574021764	Director 1 00	0	0	0
Amanda Godel PO Box 1764 Aberdeen, SD 574021764	Director 1 00	0	0	0
Joyce Voeller PO Box 1764 Aberdeen, SD 574021764	Director 1 00	0	0	0
Sara Kanten PO Box 1764 Aberdeen, SD 574021764	Director 1 00	0	0	0
Don Bremer Jr PO Box 1764 Aberdeen, SD 574021764	Director 1 00	0	0	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 ▶ <table><tr><td>37a</td><td>0</td></tr></table>	37a	0								
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	No								
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	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	No								
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?	40e	No								
41	List the states with which a copy of this return is filed ▶ _____										
42a	The books are in care of ▶ <u>Fran Godel</u> Telephone no ▶ <u>(605) 380-9233</u> PO Box 1764 Located at ▶ <u>Aberdeen, SD</u> ZIP + 4 ▶ <u>57401</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 .	<table><tr><td></td><td>Yes</td><td>No</td></tr><tr><td>42b</td><td></td><td>No</td></tr><tr><td></td><td></td><td></td></tr></table>		Yes	No	42b		No			
	Yes	No									
42b		No									
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	No								
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 ▶ <table><tr><td>43</td></tr></table>	43									
43											
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	<table><tr><td></td><td>Yes</td><td>No</td></tr><tr><td>44</td><td></td><td>No</td></tr><tr><td></td><td></td><td></td></tr></table>		Yes	No	44		No			
	Yes	No									
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.	<table><tr><td></td><td>Yes</td><td>No</td></tr><tr><td>45</td><td></td><td>No</td></tr></table>		Yes	No	45		No			
	Yes	No									
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.

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
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?		
49b	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 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		2010-03-11 Date		
Paid Preparer's Use Only	Preparer's signature Melissa White		Date 2010-03-11	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 EIDE BAILLY LLP 24 2ND AVE SW PO BOX 430 ABERDEEN, SD 574020430				EIN Phone no (605) 225-8783
	May the IRS discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

TY 2008 Other Assets Schedule

Name: SD Snow Queen Festival Inc

EIN: 48-1281981

Description	Beginning of Year Amount	End of Year Amount
Other Depreciable Assets	316	226

TY 2008 Other Expenses Schedule

Name: SD Snow Queen Festival Inc

EIN: 48-1281981

Description	Amount
Administrative Expense	9,918
Operating Expense	10,572
Senior Festival Week Expense	15,782
Junior Festival Week Expense	8,973

TY 2008 Transfers Personal Benefits Contracts Declaration

Name: SD Snow Queen Festival Inc

EIN: 48-1281981

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.