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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 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 7/01 , 2008, and ending 6/30 , 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
YAKIMA SOUTHWEST ROTARY CLUB

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO BOX 1624

City or town, state or country, and ZIP + 4
YAKIMA, WA 98907

D Employer identification number
23 7001797

E Telephone number
(509) 840-0267

F Group Exemption Number ▶ G0573

● *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.SOUTHWESTROTARY.ORG

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 ▶ $ 97,013

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	
	3	Membership dues and assessments		3	30,771
	4	Investment income		4	250
	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 ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a 65,992		
	b	Less: direct expenses other than fundraising expenses	6b 28,297		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	37,695
	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	68,716
Expenses	10	Grants and similar amounts paid (attach schedule)		10	25,083
	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	5,012
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	1,690
	16	Other expenses (describe ▶ SEE ATTACHED SCHEDULE)		16	17,175
	17	**Total expenses.** Add lines 10 through 16	▶	17	48,960
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	19,756
	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	98,058
	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	117,814

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	74,454	22	78,000
23 Land and buildings	0	23	0
24 Other assets (describe ▶ ACCOUNTS RECEIVABLE)	23,604	24	39,814
25 **Total assets**	98,058	25	117,814
26 **Total liabilities** (describe ▶ _____)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	98,058	27	117,814

18

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

What is the organization's primary exempt purpose? **TO CONTRIBUTE TO YOUTH AND COMMUNITY**

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 PROVIDED FOR YOUTH SERVICES**

(Grants $ 19,406) If this amount includes foreign grants, check here ▶ ☐ 28a

29 **GRANTS PROVIDED FOR COMMUNITY IMPROVEMENT**

(Grants $ 5,677) 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 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
RYAN BECKETT 301 S 72ND AVENUE, YAKIMA, WA 98908	PRESIDENT 6	0	0	0
RICK SMITH 315 E WINE COUNTRY ROAD, GRANDVIEW, WA	PRESIDENT ELECT 2	0	0	0
DAVID RANKIN PO BOX 168, YAKIMA, WA 98907	VICE PRESIDENT 1	0	0	0
SONJA DODGE 2205 W CHESTNUT AVENUE, YAKIMA, WA 98902	SECRETARY 2	0	0	0
JULIE SMITH PO BOX 1624 YAKIMA, WA	TREASURER 2	0	0	0
DUSTY ST. JOHN PO BOX 1624 YAKIMA, WA	ASSISTANT SECRETARY	4,800	0	0
DOUG BERND 660 N 18TH AVENUE, YAKIMA, WA 98902	DIRECTOR	0	0	0
ROGER CALHOUN 501 ROWE HILL DRIVE, YAKIMA, WA 98901	DIRECTOR	0	0	0
TERESA HOLLAND PO BOX 22520, YAKIMA, WA 98907	DIRECTOR	0	0	0
DAVE MCDONNELL 1203 N 40TH AVENUE, YAKIMA, WA 98908	DIRECTOR	0	0	0
ANNA FRANKS 1117 TIETON DRIVE, YAKIMA, WA 98902	DIRECTOR	0	0	0
JACK IRION 104 N 4TH AVENUE, YAKIMA, WA 98902	DIRECTOR	0	0	0
TONY KLEIN 502 W YAKIMA AVENUE, YAKIMA, WA 98902	DIRECTOR	0	0	0
TRESSA STADEL 101 E YAKIMA AVENUE, YAKIMA, WA 98902	DIRECTOR	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		✓
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 N/A			
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 N/A			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A			
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 ▶ N/A			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ N/A			
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. ▶			
42a	The books are in care of ▶ DUSTY ST. JOHN Telephone no. ▶ (509) 840-0267			
	Located at ▶ PO BOX 1624 YAKIMA, WA ZIP + 4 ▶ 98907			
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: ▶ N/A			
	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: ▶ N/A			
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 N/A			
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		
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
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 ▶		

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.

Sign Here

▶ Rich Smith — Signature of officer — 4-30-10 — Date

▶ Rich Smith President — Type or print name and title

Paid Preparer's Use Only

Preparer's signature — Date 4/30/10 — Check if self-employed ▶ ☐ — Preparer's Identifying Number (See instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 — Northwest Rotary, PO Box 1684 Yakima WA 98907 — EIN ▶ — Phone no. ▶ 509-840-0867

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

YAKIMA SOUTHWEST ROTARY CLUB
ATTACHMENT TO FORM 990-EZ
FOR THE YEAR ENDED JUNE 30, 2009

PART 1, EXPENSES, LINE 10 GRANTS AND SIMILAR AMOUNTS PAID:

Project Mercy Africa	$ 4,500
Circle of Success Yakima, WA 98902	1,200
Allied Arts Yakima, WA 98902	3,000
Children Christmas Gift Project Yakima, WA 98902	806
Yakima Arboretum Yakima, WA 98902	277
Naches Valley Athletics Yakima, WA 98902	2,500
Ready by Five Yakima, WA 98902	7,500
KYVE Yakima, WA 98902	400
Children's Village Yakima, WA 98902	3,000
Mt. Olive Church, Feed the 5,000 Yakima, WA 98902	500
Yakima Student Achievement Yakima, WA 98902	1,400
	$25,083

PART 1, EXPENSES, LINE 16 OTHER EXPENSES:

Conferences, conventions and meetings	$ 5,168
Dues and licenses	5,096
Student exchange	4,291
Supplies	2,620
	$17,175

DECLARATION RE FILING RETURN(S) LATE

Rick Smith hereby states and declares as follows under the penalties of perjury:

1. I am the president of the Yakima Southwest Rotary Club for the 2009-10 Rotary Year (July 1 to June 30).

2. About one week ago I learned for the first time that no Form 990 returns may have been filed for our Rotary Club for the 2006-7 and 2007-8 Rotary Years, and further, that no return was filed for the 2008-9 Rotary Year.

3. The Club Treasurer and CPA, Julie Smith, during the first two of those Rotary Years and a portion of the third year (she resigned her membership earlier this year) advises us that she prepared and filed returns for the 2006-7 and 2007-8 Rotary Years and has receipts to evidence that she did so, but she has not provided them to me as yet. I understand that the IRS has no record of having received those returns.

4. During the above time frame, Ms. Smith left the accounting firm with which she had been associated for several years and became an in-house accountant with a local medical clinic and more recently, I understand, with a local fruit company. It was sometime during these transitions that she should have prepared the return for the 2008-9 Rotary Year and, if necessary, the two previous Rotary Years, but she overlooked doing so, I believe, because of the changes which were occurring in her professional life.

5. Until about one week ago, neither I nor anyone else in our Rotary Club, to my knowledge, was aware of Ms Smith's failure to ensure the timely filing of a return for the 2008-9 Rotary Year or, if she failed to do so, for the two previous Rotary Years. Upon learning of this, I acted promptly to have returns prepared for all three years, which are filed herewith.

6. Attached to the Form 990 for each year is my letter explaining other circumstances having to do with our Rotary Club and the impact an imposition of late filing penalties will have on our Club's community service activities. By this reference, I am incorporating my letter into this Declaration.

7. I respectfully request that the circumstances which I have described in this Declaration and my referenced letter be deemed reasonable cause for the late filing of the return for the 2008-9 Rotary Year and for the two previous Rotary Years should it be determined that no returns were filed for those years as well.

Dated this 3 day of May, 2010 at Yakima, WA.

Rick Smith

Rick Smith

President, Yakima Southwest Rotary Club