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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*

2008

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 7/1/2008 , and ending 6/30/2009

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: Randall Fireman's Relief Association

Number and street (or P O box, if mail is not delivered to street address): 8599 Highway 115

Room/suite:

City, town, or country: Randall

State: MN

ZIP + 4: 56475

D Employer identification number: 41-1552656

E Telephone number: 320-749-2037

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: ▶

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 ▶ $ 32,946

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	13,214
	2	Program service revenue including government fees and contracts		2	33,750
	3	Membership dues and assessments		3	
	4	Investment income		4	-45,533
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		5c	0
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ ☐			
	a	Gross revenue (not including $ 0 of contributions reported on line 1)	6a 30,000		
	b	Less: direct expenses other than fundraising expenses	6b 20,103		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	9,897
	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	0
	8	Other revenue (describe ▶ Refund)		8	1,515
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	12,843
Expenses	10	Grants and similar amounts paid (attach schedule)		10	9,897
	11	Benefits paid to or for members		11	66,000
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	1,300
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ See attached statement)		16	2,689
	17	**Total expenses.** Add lines 10 through 16 ▶		17	79,886
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-67,043
	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	349,917
	20	Other changes in net assets or fund balances (attach explanation)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	282,874

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	336,167	22	279,874
23	Land and buildings		23	
24	Other assets (describe ▶ Accounts Receivable)	13,750	24	3,000
25	**Total assets**	349,917	25	282,874
26	**Total liabilities** (describe ▶)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	349,917	27	282,874

95 zone

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? Pension fund for a municipal fire department

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

	Description	Line	Expenses
28	Account for assets of the fire relief pension fund who provides retirement, disability and/or death benefits to participating individuals who are members of the Randall Fire Department. (Grants $ 0) If this amount includes foreign grants, check here . . . . ▶ ☐	28a	69,989
29	Fundraising was also conducted to aid in purchase of firefighting equipment. (Grants $ 9,897) If this amount includes foreign grants, check here . . . . ▶ ☐	29a	9,897
30	(Grants $ 0) If this amount includes foreign grants, check here . . . . ▶ ☐	30a	0
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	31a	0
32	**Total program service expenses.** (add lines 28a through 31a) . . . ▶	32	79,886

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
Name Jerome Stavish Str 5583 Coral Rd City Randall ST MN ZIP 56475	Title President Hr/WK minimal	0	0	0
Name Rick Gaffke Str 26231 Dove Rd City Randall ST MN ZIP 56475	Title Secretary Hr/WK minimal	0	0	0
Name Chris Magee Str 8599 Hwy 115 City Randall ST MN ZIP 56475	Title Treasurer Hr/WK minimal	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .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		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 section 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
37 a	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		
38 a	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 0			
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			
40 a	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		X
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		X

41 List the states with which a copy of this return is filed. ▶

42 a The books are in care of ▶ Name Chris Magee Telephone no. ▶ (320) 749-2037

Located at ▶ 8599 Hwy 115 City Randall ST MN ZIP + 4 ▶ 56475

			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)?	42b		X
	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		X
	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 N/A

			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		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.	47		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
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 & deferred compensation	(e) Expense account and other allowances
Name None Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Name Str City ST ZIP	Title Hr/WK .00	0	0	0
Total number of other employees paid over $100,000 ▶	0	0	0	0

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
Name None Str City ST ZIP		0
Name Str City ST ZIP		0
Name Str City ST ZIP		0
Name Str City ST ZIP		0
Name Str City ST ZIP		0
Total number of other independent contractors each receiving over $100,000 ▶	0	0

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

▶ Chris Magee — 10-11-10
Signature of officer — Date

▶ CHRIS MAGEE – Relief Treasure
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instructions)
Gary W. Paulson CPA	10/8/2010		P00481186
Firm's name (or yours if self-employed), address, and ZIP +4: Gary W. Paulson, CPA's 61 First Avenue NE, Little Falls, MN 56345		EIN ▶ 41-1643869 Phone no ▶ 320-632-3656	

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization
Randall Fireman's Relief Association

Employer identification number
41-1552656

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☒ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
Total ▶				0	0	0

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 Raffle (event type)	(b) Event #2 (event type)	(c) Other Events NONE (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	30,000	0	0	30,000
	2 Less. Charitable contributions	0	0	0	0
	3 Gross revenue (line 1 minus line 2)	30,000	0	0	30,000
Direct Expenses	4 Cash prizes	20,000	0	0	20,000
	5 Non-cash prizes	0	0	0	0
	6 Rent/facility costs	0	0	0	0
	7 Other direct expenses	103	0	0	103
	8 Direct expense summary. Add lines 4 through 7 in column (d) ▶				(20,103)
	9 Net income summary. Combine lines 3 and 8 in column (d) ▶				9,897

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Non-cash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes ☐ No ____%	☐ Yes ☐ No ____%	☐ Yes ☐ No ____%	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				(0)
	8 Net gaming income summary. Combine lines 1 and 7 in column (d) ▶				0

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities:			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain:			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain:			
11	Does the organization operate gaming activities with nonmembers?	11		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

			Yes	No
13	Indicate the percentage of gaming activity operated in:			
a	The organization's facility	13a %		
b	An outside facility	13b %		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name ▶			
	Address ▶			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____.			
c	If "Yes," enter name and address:			
	Name ▶			
	Address ▶			
16	Gaming manager information:			
	Name ▶			
	Gaming manager compensation ▶ $ 0			
	Description of services provided ▶			
	☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions:			
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a		
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $			

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	10,544
2	Dividends and interest from securities	2	
3	Gross rents	3	
4	Other investment income	4	-56,077
5	Total	5	-45,533

Part I, Line 10 (990-EZ) - Grants and Similar Amounts Paid

	Class of activity	Grantee's name	Check (X) if grantee is a business	Address	City	State	Zip code	Foreign Country
1	Grant	Joint Fire Advisory Board		25585 70th Ave	Randall	MN	56475	
2								
3								
4								
5								
6								
7								
8								
9								
10								

9,897				0		0		
Amount of cash grant	Relationship	Description of the property	Purpose of payment to affiliate	Book value	How book value determined	Fair market value	Method used to determine FMV	Date received
9,897		Cash	Purchase of fire trucks					

Part I, Line 16 (990-EZ) - Other Expenses

2,689

1	Travel, Meals and Entertainment		
	a Travel	1a	
	b Total meals and entertainment	1b	
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	
5	Depreciation, depletion, etc.	5	
6	Equipment rental and maintenance	6	
7	Interest	7	
8	Supplies	8	
9	Telephone	9	
10	Unrelated business income taxes	10	0
11	Investment fees	11	2,299
12	Dues	12	205
13	Insurance	13	185
14		14	
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	