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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 $500,000 and total assets less than $1,250,000 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

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Western Fraternal Life Association

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
985 State Hwy 15

City or town, state or country, and ZIP + 4
Dorchester, NE 68343

D Employer identification number
23-7539993

E Telephone number
(402)946-6961

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) ▶

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

I Website: ▶

J Tax-exempt status (check only one) - ☒ 501(c)(10) ◀ (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 Form 990-EZ or Form 990 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 $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 38,395

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	2,321
	2	Program service revenue including government fees and contracts		2	3,815
	3	Membership dues and assessments		3	
	4	Investment income		4	121
	5a	Gross amount from sale of assets other than inventory	5a 245		
	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)		5c	245
	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		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a 25,271		
	b	Less cost of goods sold	7b 9,182		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	16,089
	8	Other revenue (describe ▶ STM141)		8	6,622
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	29,213
Expenses	10	Grants and similar amounts paid (attach schedule) STM122		10	100
	11	Benefits paid to or for members		11	155
	12	Salaries, other compensation, and employee benefits		12	1,810
	13	Professional fees and other payments to independent contractors		13	1,600
	14	Occupancy, rent, utilities, and maintenance		14	17,102
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶ STM130)		16	2,400
	17	**Total expenses.** Add lines 10 through 16 ▶		17	23,167
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	6,046
	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	75,499
	20	Other changes in net assets or fund balances (attach explanation) STM104		20	2,498
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶		21	84,043

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 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	13,349	22	23,474
23	Land and buildings	16,736	23	17,605
24	Other assets (describe ▶ STM131)	45,414	24	42,964
25	**Total assets**	75,499	25	84,043
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	75,499	27	84,043

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

What is the organization's primary exempt purpose? Fraternal and Social Events

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 section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 Educational Scholarships $100

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

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

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
Galen Sysel 985 State Hwy 15 Dorchester NE, 68343	Treasurer 2	280	0	0
Marlene Stehlik Crete NE, 68333	Vice Pres 3	375	0	0
Marilyn Clark Crete NE, 68333	Sec and Kitch 3	510	0	0
Laura Sysel 985 State Hwy 15 Dorchester NE, 68343	Guide and Bar 3	200	0	0
Jim Heeren 1038 County Road 1500 Dorchester, 68343	President 1	110	0	0
George Kasl Jr Crete NE, 68333	Trustee 1	80	0	0
Wayne Clark Crete NE, 68333	Trustee 2	80	0	0
Pam Fuller Crete NE, 68333	Part Bar Manage 4	175	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V)

			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? 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 why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to 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	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets 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			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
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 outstanding at the end of the period covered by this return?	38a		X
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			
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 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
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 organization's books are in care of ▶ Galen Sysel Telephone no ▶ 402-946-6961			
	Located at ▶ 985 State Hwy 15 Dorchester, NE ZIP + 4 ▶ 68343			
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			

			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 and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's 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

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's 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

d 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 Gaylen Sysel Date 8/12/10

Galen Sysel, Treasurer
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date 08-04-2010	Check if self-employed ▶ X	Preparer's Identifying No (See inst) P00188814
Firm's name (or yours if self-employed), address, and ZIP + 4	PROCHASKA TAX SERVICE 1335 N MAIN CRETE, NE 68333	EIN ▶ 47-0816255 Phone no ▶ 402-826-2948	

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

	Federal Supporting Statements	2009
Name(s) as shown on return		FEIN

Form 990EZ, Part I, Line 10
Grants and Similar Amounts Paid Schedule

Statement #122

				Amount	Relationship
Activity	Scholarship			100	
Grantee	Shelby Veprosky				
Address	798 Co Rd 1600				
	Dorchester	NE	68343		
			Total	100	

Form 990EZ, Part I, Line 16
Other Expenses Schedule 2

Description	Amount
Change orders	2,400
Total	2,400

Form 990EZ, Part II, Line 24
Other Assets Schedule 3

Description	Beginning of Year	End of Year
Accounts Receivable Coop Equit	365	365
Inventories	1,015	510
Miscellaneous Depr Basis	44,034	42,089
Total	45,414	42,964

Federal Supporting Statements	2009
Name(s) as shown on return	FEIN

Form 990EZ, Part I, Line 8
Other Revenues Schedule 2

Description	Amount
Sign advertising	1,875
Grinell Insurance	2,707
Reverse change orders	2,040
Total	6,622

Form 990EZ, Part I, Line 20
Other Changes in Net Assets Schedule

Description	Amount
Building improvements	2,498
Total	2,498

* Item was disposed of during current year

Depreciation Detail Listing

Management & General

For your records only

2009

Name(s) as shown on return

Western Fraternal Life Association

Social security number/EIN

23-7539993

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	Remodel	19871201	7,340		100.00		7,340	40	S/L MM	2.5	184	4,056			184
2	Roof	19880501	3,526		100.00		3,526	40	S/L MM	2.5	88	1,903			88
3	Elec Wiring	19900101	2,946		100.00		2,946	31.5	S/L MM	3.175	94	1,876			94
4	Siding	19900101	6,995		100.00		6,995	31.5	S/L MM	3.175	222	4,431			222
5	Furnace	19900201	1,125		100.00		1,125	31.5	S/L MM	3.175	36	715			36
6	Roofing	19900301	2,982		100.00		2,982	31.5	S/L MM	3.175	95	1,880			95
7	Compressor	19900701	946		100.00		946	7		0		946			
8	Siding and Storm Wind	19921101	7,519		100.00		7,519	40	S/L MM	2.5	188	3,227			188
9	Siding and 4 Windows	19930105	5,066		100.00		5,066	40	S/L MM	2.5	127	2,095			127
10	Parking Lot and Tree	19930108	1,619		100.00		1,619	5		0					
11	Cooler	19930301	1,244		100.00		1,244	10		0		1,199			
12	Windows	19941102	2,246		100.00		2,246	40	S/L MM	2.5	56	849			56
13	Pop Cooler	19960912	1,000		100.00		1,000	7		0		949			
14	Refrigerator	19980802	530		100.00		530	7		0		443			
15	Roofing	19980909	10,670		100.00		10,670	39	S/L MM	2.564	274	3,813			274
16	Pop Cooler	19980301	1,354		100.00		1,354	7		0		1,108			
17	Handicap Ramp	20040903	5,368		100.00		5,368	39	S/L MM	2.564	138	725			138
18	Freezer	20060901	373		100.00		373	7	200 DB HY	12.49	47	256			46
19	Hall Roof and Siding	20080501	12,050		100.00		12,050	40	S/L MM	2.5	301	489			301
	Totals		74,899				74,899				1,850	30,960			1,849

Land Amount

Net Depreciable Cost 74,899

ST ADJ:

Form **8868**
(Rev April 2009)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . ▶ ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only. . . . . ▶ ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit www irs gov/efile and click on e-file for Charities & Nonprofits

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization	**Employer identification number**
	Western Fraternal Life Association	23-7539993
	Number, street, and room or suite no If a P O box, see instructions	
	985 State Hwy 15	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	Dorchester, NE 68343	

Check type of return to be filed (file a separate application for each return)

☐ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec 401(a) or 408(a) trust)	☐ Form 5227
☒ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ▶ Galen Sysel 985 State Hwy 15 Dorchester, NE 68343

Telephone No ▶ 402-418-1677 FAX No ▶

- If the organization does not have an office or place of business in the United States, check this box . . . . . ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . . ▶ ☐ If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08-16, 20 10, to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ ☒ calendar year 20 09 or

▶ ☐ tax year beginning _____, 20___, and ending _____, 20___

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	**3a**	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	**3b**	$
c	**Balance Due.** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	**3c**	$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions