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Form **990-EZ**

# 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)

OMB No 1545-1150

**2009****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

- 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.

**A For the 2009 calendar year, or tax year beginning , and ending****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  
Instruc-  
tions.**C Name of organization****New Prague Fire Department  
Relief Association**

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

**118 Central Avenue North**

Room/suite

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

**New Prague****MN 56071-1534****D Employer identification number****41-1591391****E Telephone number****952-758-6142****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 ☒ AccrualOther (specify) **►****I Website:** **► N/A****J Tax-exempt status** (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 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** **► \$ 476,327****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	<b>60,668</b>
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	<b>7,802</b>
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input checked="" type="checkbox"/>		
	6a	Gross revenue including \$ of contributions reported on line 1)	6a	<b>407,857</b>
	6b	Less direct expenses other than fundraising expenses	6b	<b>402,727</b>
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	<b>5,130</b>	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe <b>►</b> )	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<b>73,600</b>	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	<b>65,050</b>
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe <b>► See Statement 1</b> )	16	<b>15,791</b>
17	<b>Total expenses.</b> Add lines 10 through 16	17	<b>80,841</b>	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>-7,241</b>
	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	<b>422,522</b>
	20	Other changes in net assets or fund balances (attach explanation) <b>See Statement 2</b>	20	<b>80,888</b>
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	<b>496,169</b>

**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	<b>420,202</b>	<b>491,921</b>
23 Land and buildings		
24 Other assets (describe <b>► See Statement 3</b> )	<b>2,821</b>	<b>4,278</b>
25 <b>Total assets</b>	<b>423,023</b>	<b>496,199</b>
26 <b>Total liabilities</b> (describe <b>► See Statement 4</b> )	<b>501</b>	<b>30</b>
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>422,522</b>	<b>496,169</b>

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

Form **990-EZ** (2009)

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## Expenses

**What is the organization's primary exempt purpose?**

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

### Pension fund for volunteer firefighters

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 The organization is established to protect and serve the community and surrounding area of New Prague. Promote the general welfare of the community as a whole.

(Grants \$ ) If this amount includes foreign grants, check here

28a	75,153
-----	--------

(Grants \$ ) If this amount includes foreign grants, check here

(Grants \$ ) If this amount includes foreign grants, check here

29a

30

(Grants \$ ) If this amount includes foreign grants, check here

(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

**75,153**

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

[illegible]

Form 990-EZ (2009)

New Prague Fire Department

41-1591391

Page 3

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<b>X</b>
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<b>X</b>
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
<b>a</b> 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?	<b>X</b>	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>X</b>	
<b>36</b> 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		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instr <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40a</b> , section 4912 <b>40a</b> , section 4955 <b>40a</b>		
<b>b</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 <b>40b</b>		<b>X</b>
<b>c</b> 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 <b>40c</b>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
<b>e</b> 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 <b>40e</b>		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed <b>41</b> <b>MN</b>		
<b>42a</b> The organization's books are in care of <b>42a</b> <b>Gary Meyer</b> Telephone no <b>42a</b> <b>952-440-0933</b> <b>118 Central Ave. N.</b> Located at <b>42a</b> <b>New Prague, MN</b> ZIP + 4 <b>42a</b> <b>56071</b>		
<b>b</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)? <b>42b</b>		<b>X</b>
If "Yes," enter the name of the foreign country <b>42b</b>		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? <b>42c</b>		<b>X</b>
If "Yes," enter the name of the foreign country <b>42c</b>		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <b>43</b> <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ <b>44</b>		<b>X</b>
<b>45</b> 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 <b>45</b>		<b>X</b>

Form **990-EZ** (2009)

Form 990-EZ (2009)

**New Prague Fire Department****41-1591391**Page **4**

**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
<b>46</b> 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	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	

**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 ▶

<b>Sign Here</b>	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.			
	<input checked="" type="checkbox"/> Signature of officer <input checked="" type="checkbox"/> Type or print name and title		<input checked="" type="checkbox"/> Date <b>8/11/2010</b>	
<b>Paid Preparer's Use Only</b>	Preparer's signature	<b>Nancy I. Webb</b>	Date	<b>08/09/10</b>
	Firm's name (or yours if self-employed), address, and ZIP + 4	<b>Clausen, Schoenbauer, Seurer &amp; Webb, Ltd</b> <b>205 Lexington Ave S</b> <b>New Prague, MN 56071</b>		
	Check if self-employed	<input type="checkbox"/>	Preparer's Identifying Number (See instr.)	<b>P00003970</b>
	EIN	<b>952-758-1040</b>		
	Phone	<b>no ▶ 952-758-1040</b>		

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

Form **990-EZ** (2009)



**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 <b>Gov't Fund-Fund</b> (event type)	(b) Event #2 _____ (event type)	(c) Other events <b>None</b> (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	41,179			41,179
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	41,179			41,179
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	35,723			35,723
	10 Direct expense summary Add lines 4 through 9 in column (d)				35,723
11 Net income summary Combine line 3, column (d), and line 10				5,456	

**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		366,678		366,678	
Direct Expenses	2 Cash prizes					
	3 Noncash prizes					
	4 Rent/facility costs					
	5 Other direct expenses		367,004		367,004	
6 Volunteer labor	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	%	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	%	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	%
7 Direct expense summary Add lines 2 through 5 in column (d)					367,004	
8 Net gaming income summary Combine line 1, column d, and line 7					-326	

9 Enter the state(s) in which the organization operates gaming activities **MN**

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain

11 Does the organization operate gaming activities with nonmembers?

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?

	Yes	No
9a	<input checked="" type="checkbox"/>	
10a		<input checked="" type="checkbox"/>
11	<input checked="" type="checkbox"/>	
12		<input checked="" type="checkbox"/>

**13** Indicate the percentage of gaming activity operated in

- a** The organization's facility
- b** An outside facility

<b>13a</b>	%
<b>13b</b>	<b>100.00</b> %

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ► **Phillip Werner**  
**118 Central Avenue North**  
 Address ► **New Prague**

**MN 56071****15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a****X**

- 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 of the third party

Name ►

Address ►

**16** Gaming manager informationName ► **Phillip Werner**Gaming manager compensation ► \$ **7,200**Description of services provided ► **Gambling Manager**
☐ 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?
- 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 ► \$

**17a****X**



41-1591391

**Federal Statements**

FYE: 12/31/2009

**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Expenses	\$
Conferences & Meetings	5,688
Investment Service Fees	3,298
Dues	1,205
Donations	450
Member Recognition	2,135
Miscellaneous	3,015
Total	\$ 15,791

**Statement 2 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
Appreciation in the FMV of Investments	\$ 80,888
Total	\$ 80,888

**Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beginning of Year	End of Year
Accounts Receivable	\$ 2,000	\$ 3,000
Inventories for Sale or Use	821	1,278
	2,821	4,278

**Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 32	\$ 30
Deferred Revenue	469	
	501	30