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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 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

C Name of organization
CREATION INSTRUCTION ASSOCIATION

D Employer identification number
42-1436410

E Telephone number
(402) 756-5121

F Group Exemption Number ▶

G Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ▶

H Check ☐ if organization is not required to attach Sch. B (Form 990 990-EZ or 990-PF)

I Website: ▶ N/A

J Tax-exempt status (check only one) -- ☒ 501(c)(3) (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 ▶ \$ 122,050

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	56,210
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	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 on back of this page) If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
EXPENSES	6b	Less direct expenses other than fundraising expenses	6b	
	6c	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	44,354
	7b	Less cost of goods sold	7b	24,433
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	19,921
	8	Other revenue (describe ▶ See attachment #2)	8	21,450
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	97,610
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
ASSETS	12	Salaries, other compensation, and employee benefits	12	42,441
	13	Professional fees and other payments to independent contractors	13	370
	14	Occupancy, rent, utilities, and maintenance	14	6,002
	15	Printing, publications, postage, and shipping	15	349
	16	Other expenses (describe ▶ See attachment #3)	16	28,731
	17	Total expenses. Add lines 10 through 16	17	78,445
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19,165
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	68,161	
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	87,336	

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	49,038	74,116
23 Land and buildings		
24 Other assets (describe ▶ See attachment #4)	19,123	13,020
25 Total assets	68,161	87,336
26 Total liabilities (describe ▶ See attachment #5)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	68,161	87,336

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

Form 990-EZ (2009)

SCANNED MAY 28 2010

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Part III	Statement of Program Service Accomplishments (See the instructions for Part III)
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What is the organization's primary exempt purpose? TO TEACH BIBLICAL CREATIONISM

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, & 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 only, not for others)

28

(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

①

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

(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 attachment #6

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		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
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		X
37a 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
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 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	
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 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	X
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	NONE	
42a The organization's books are in care of	See attachment #7	
Located at	Telephone no	
	ZIP + 4	
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)?	Yes	No
If "Yes," enter the name of the foreign country	42b	X
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	
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	☒
49a 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."

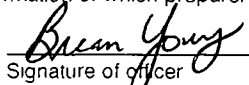
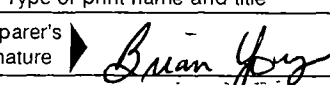
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expenses account and other allowances
NONE				

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
NONE		

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		Date <u>4/27/10</u>	
Paid Preparer's Use Only	 Preparer's signature		Date <u>4/27/10</u>	Check if self-employed ☐
	Firm's name (or yours if self-employed) <u>Brian Young</u>		Preparer's identifying no. (See instructions)	
	address and ZIP + 4 <u>60000</u>		EIN <u>60-0000000</u>	
	Phone no. <u>600-000-0000</u>		May the IRS discuss this return with the preparer shown above? See instructions. ▶ Yes ☒ No ☐	

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust

2009

Open to Public
Inspection

CREATION INSTRUCTION ASSOCIATION

42-1436410

Part I	Reason for Public Charity Status (All organizations must complete this part) See instructions
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- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i)
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)

6 ☐ A federal state or local government or governmental unit described in section 170(b)(1)(A)(v)

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi) (Complete Part II)

8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

9 ☒ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees and gross receipts from activities related to its exempt functions--subject to certain exceptions and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I

b ☐ Type II

c ☐ Type III-Functionally integrated

d ☐ Type III-Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box:

g Since August 17 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

[illegible]

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	54,503	43,058	49,017	27,989	56,210	230,777
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . .	38,471	33,489	30,647	41,130	44,354	188,091
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	92,974	76,547	79,664	69,119	100,564	418,868
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						418,868

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	92,974	76,547	79,664	69,119	100,564	418,868
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	92,974	76,547	79,664	69,119	100,564	418,868
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3 % support tests -- 2009. If the organization did not check the box on line 14 and line 15 is more than 33 1/3 % and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization. ☒

b 33 1/3 % support tests -- 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 % and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

MAZ ✓

SCHEDULE OF GROSS PROFIT OR (LOSS) FROM SALE OF INVENTORY

Attachment 1: page 1 - 990-EZ Page 1, Part I, line 7

Keep for Your Records

Keep For Your Records	For calendar year 2009 or tax period beginning , and ending
Name of Organization CREATION INSTRUCTION ASSOCIATION	Employer Identification Number 42-1436410

Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
BOOKS	44,354	24,433	19,921
Total	44,354	24,433	19,921

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 8

For calendar year 2009 or tax period beginning _____, and ending _____

Employer Identification Number

12 1436410

Total	21,489
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SCHEDULE OF OTHER ASSETS

Attachment 4: page 1 - 990-EZ Page 1, Part I, Line 24

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending		
Name of Organization CREATION INSTRUCTION ASSOCIATION			Employer Identification Number 42-1436410

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
ACCOUNTS RECEIVABLE	-70	-568	
INVENTORY	10,000	9,560	
REPAIRS	3,047	983	
CAMRY	2,535	1,185	
SIENNA	3,609	2,056	
LOAN	2	2	
ROUNDING		2	
Totals	19,123	13,220	

Attachment 5: page 1 - 990-EZ Page 1, Part II, Line 26

Inspection

For calendar year 2009 or tax period beginning

, and ending

CREATION INSTRUCTION ASSOCIATION

42	1436410
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Description of Liability	Beginning of Year	End of Year
Totals		

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 16

Inspection

, and ending

CREATION INSTRUCTION ASSOCIATION

42-1436410

Total	28,734
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CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 6: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
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Name of Organization CREATION INSTRUCTION ASSOCIATION	Employer Identification Number 42-1436410
--	--

(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
L FAHRMANN 248 160TH ST ALEXANDER, IA 50452	PRESIDENT	0	0	0
CURTIS FREIE RR 2 BOX 174 Sheffield, IA 50475	VICE PRESIDENT	0	0	0
BRIAN YOUNG 1770 S OVERLAND Juniata, NE 68955	EXECUTIVE DIRECTOR	0	0	0

BOOKS ARE IN CARE OF

Attachment 7 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning	, and ending
Name of Organization CREATION INSTRUCTION ASSOCIATION		Employer Identification Number 42-1436410
Part V - Line 42a		

Individual Name
or
Business Name

BRIAN YOUNG

Street Address

1770 S OVERLAND

U S Address

Zip code 68955 City Juniata State NE

Foreign Address

City

Province or State

Country

Postal code

Phone Number (402) 756-5121

Fax Number