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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  
InspectionDepartment 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

SD Academy of Family Physicians

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

3912 Golf Course Road

Room/suite

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

Watertown

SD 57201

D Employer identification number

46-1258404

E Telephone number

605-882-3583

F Group Exemption

Number ▶ 1077

- 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: ▶ N/A

J Tax-exempt status (check only one) — ☒ 501(c) ( 6 ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527H 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 ▶ \$ 132,619

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	18,783
2	Program service revenue including government fees and contracts	2	45,600
3	Membership dues and assessments	3	59,176
4	Investment income	4	1,368
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)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
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	
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 ▶ See Statement 2 )	8	7,692
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	132,619
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	1,180
12	Salaries, other compensation, and employee benefits	12	37,723
13	Professional fees and other payments to independent contractors	13	625
14	Occupancy, rent, utilities, and maintenance	14	7,708
15	Printing, publications, postage, and shipping	15	3,385
16	Other expenses (describe ▶ See Statement 3 )	16	74,580
17	Total expenses. Add lines 10 through 16	17	125,201
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,418
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	119,970
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	127,388

## 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	116,193	125,347
23 Land and buildings		
24 Other assets (describe ▶ See Statement 4 )	3,777	2,041
25 Total assets	119,970	127,388
26 Total liabilities (describe ▶ )	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	119,970	127,388

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

Form 990-EZ (2009)

MAY 24 2010

OGDEN, UT



**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		<b>X</b>
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		<b>X</b>
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 <b>See Statement 7</b>		
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?		<b>X</b>
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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		<b>X</b>
37a Enter amount of political expenditures, direct or indirect, as described in the instr <b>37a</b>		
b Did the organization file Form 1120-POL for this year?		<b>X</b>
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?		<b>X</b>
b If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 <b>39a</b>		
b Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
40a 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 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>		
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 <b>40c</b>		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>		
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 <b>40e</b>		<b>X</b>
41 List the states with which a copy of this return is filed <b>41</b>		
42a The organization's books are in care of <b>42a</b> <b>Carletta Hauck</b> Telephone no <b>42a</b> <b>605-882-3583</b> <b>3912 Golf Course Road</b> Located at <b>42a</b> <b>Watertown, SD</b> ZIP + 4 <b>42a</b> <b>57201</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 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 ? <b>42c</b>		<b>X</b>
If "Yes," enter the name of the foreign country <b>42c</b>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <b>43</b> and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		
44 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>
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 <b>45</b>		<b>X</b>

**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."

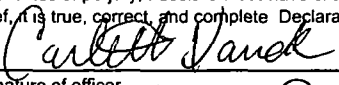
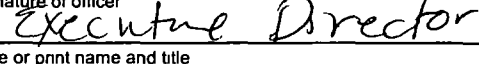
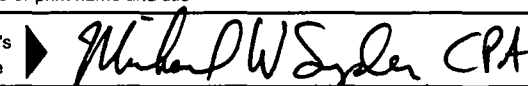
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

**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.			
	 Signature of officer		Date <b>5/17/10</b>	
<b>Paid Preparer's Use Only</b>	 Type or print name and title			
	Preparer's signature	 Date <b>5/6/10</b>	Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See instr.) <b>P00893537</b>
	Firm's name (or yours if self-employed), address, and ZIP + 4	<b>Hanson Vilhauer &amp; Raml P.C.</b> <b>P.O. Box 1267</b> <b>Watertown, SD 57201-6267</b>		EIN ▶ <b>46-0414067</b> Phone no ▶ <b>605-886-8425</b>
	May the IRS discuss this return with the preparer shown above? See instructions <span style="float: right;">▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>			

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No 1545-0172

**2009**

Attachment  
Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

**SD Academy of Family Physicians**

Identifying number

**46-1258404**

Business or activity to which this form relates

**Indirect Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	<b>250,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>800,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>376</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	<b>1,360</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>1,736</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
Dues	\$ 59,176
Total	<u>\$ 59,176</u>

**Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue**

<u>Description</u>	<u>Amount</u>
Reimbursements	\$ 5,192
Miscellaneous	2,000
Newsletter sponsor	500
Total	<u>\$ 7,692</u>

**Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses**

<u>Description</u>	<u>Amount</u>
Expenses	\$
Seminar	27,225
Travel Reimbursements	22,174
Speaker Pay	15,367
Res Seminar Reimbursement	2,082
Miscellaneous	2,351
FMIG	2,307
Meeting expenses	1,302
Insurance	992
Refunds	600
CME Fee	100
Bank charges	80
Total	<u>\$ 74,580</u>

**Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Equipment	\$ 17,952	\$ 17,952
Less Accumulated Depreciation	14,175	15,911
	<u>3,777</u>	<u>2,041</u>

**Federal Statements****Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose****Description**

Promote excellence in health care and the betterment  
of the health of South Dakotans and for all of the people  
of the United States of America.

**Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service  
Accomplishments****Description**

Travel for officers to national, regional and state  
meetings



**Statement 7 - Form 990-EZ, Part V, Line 35 - Income From Business Activities not Reported on Form 990-T****Description**

All income reported as program service revenue is exempt function income from continuing education, seminars and exhibits. As exempt function income, those amounts are not reported on Form 990-T.

All income reported as "Other Revenue" is from miscellaneous items not regularly carried on for profit. Particularly, \$5,192 of that revenue is from reimbursement of expenses properly expended for the organization's exempt functions. Accordingly, those amounts are not reported on Form 990-T because no revenue was generated from an unrelated trade or business.