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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 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

CUMMINS EMPLOYEES BENEFIT CORPORATION

Number &amp; street (or P.O. box, if mail is not delivered to street address)

PO BOX 500

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

Grady AR 71644

**D** Employer identification number

71-0599919

**E** Telephone number

(870) 850-8669

**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: ▶ N/A**H** Check ☒ if organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**J** Tax-exempt status (check only one) -- ☒ 501(c)(4) (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

▶ \$ 67,198

**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	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	15,996
	4	Investment income	4	17
	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 type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
EXPENSES	7a	Gross sales of inventory, less returns and allowances	7a	28,408
	7b	Less: cost of goods sold	7b	4,254
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	24,154
	8	Other revenue (describe ▶ See attachment #2)	8	22,777
	9	<b>Total revenue.</b> All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	62,944
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	300
	14	Occupancy, rent, utilities, and maintenance	14	5,620
ASSETS	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ See attachment #3)	16	60,020
	17	<b>Total expenses.</b> Add lines 10 through 16	17	65,940
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,996
	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	7,836
	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	4,840

**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	5,036	2,040
23 Land and buildings	2,800	2,800
24 Other assets (describe ▶ )		
25 <b>Total assets</b>	7,836	4,840
26 <b>Total liabilities</b> (describe ▶ )	0	0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	7,836	4,840

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

Form 990-EZ (2009)

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<b>Part III</b>	<b>Statement of Program Service Accomplishments</b> (See the instructions for Part III )
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## Expenses

What is the organization's primary exempt purpose? See attachment #4

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

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.

28 See attachment #5

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

28a

65,940

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

65,940

<b>Part IV</b>	<b>List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated (See the instr. for Part IV.)
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**(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
<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		X
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
<b>35</b> 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>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?		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		X
<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		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> 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?		X
<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>		X
<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>		X
<b>41</b> List the states with which a copy of this return is filed <b>41</b> NONE		
<b>42a</b> The organization's books are in care of <b>42a</b> See attachment #8 Telephone no <b>42a</b> Located at <b>42a</b> ZIP + 4 <b>42a</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> 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> .		X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? <b>42c</b> If "Yes," enter the name of the foreign country <b>42c</b>		X
<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> 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>		X
<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>		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
<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		X
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		X
<b>49b</b> If "Yes," was the related organization a section 527 organization?		X

**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."

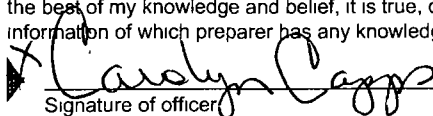
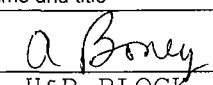
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

**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 ▶

<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		X 5-13-10 Date	
<b>Paid Preparer's Use Only</b>	CAROLYN CAPPS Type or print name and title		SEC\TREAS	
	Preparer's signature	 Date 5-12-10	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying no. (See instr.) 00473350
	Firm's name (or yours if self-employed), address, and ZIP + 4	H&R BLOCK 395 HWY 65 S DUMAS, AR 71639		EIN 71-0606035 Phone no 870-382-4098

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

# 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 CUMMINS EMPLOYEES BENEFIT CORPORATION	Employer Identification Number 71-0599919

Type of Inventory sold	Gross Sales	Cost of Goods	Gross Profit or (Loss)
VENDING-SNACKS & DRINKS	28,408	4,254	24,154
Total	28,408	4,254	24,154

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

## Inspection

For calendar year 2009 or tax period beginning

**, and ending**

Name of Organization

Employer Identification Number

CUMMINS EMPLOYEES BENEFIT CORPORATION

71-0599919

Description of Other Revenue	Amount
DEPOSITS FOR CHECK CASHING	22,615
MISC INCOME	162
Total	22,777

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

## Inspection

For calendar year 2009 or tax period beginning

**, and ending**

Employer Identification Number

71-0599919

CHECKS CASHED	22,202
DONATIONS	2,246
EMPLOYEE RECOGNITION AND AWARDS	17,303
MISC EXPENSE	1,550
RECREATIONAL & SOCIAL EVENTS	6,056
FLOWERS & FOOD- DECEASED EMPLOYEES	2,542
FOOD FOR AUDITS, TOURS, ETC	8,071
BANK FEES	50



## PRIMARY EXEMPT PURPOSE

Attachment 4: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION	Employer Identification Number 71-0599919

### Primary Purpose

The Cummins Unit is a prison operated by the Arkansas Department of Correction. The prison is actually a prison farm and is located in a very rural area of the state. Most of the correctional officers work twelve hour shifts. The employees are on duty during the twelve hour shifts and are not allowed to leave the prison. The Cummins Employees Benefit Corporation was organized in part to promote goodwill among employees and to increase employee morale. These goals were to be met by operating vending machines for use by the employees. Given the location of the job site and the nature of the job, the availability of vending machines for the employees contributed importantly in increasing staff morale. Also, the funds derived from the vending machines allowed the Employee Corporation to sponsor social, recreational and athletic activities for all employees and their families to further promote goodwill & increase morale

## PROGRAM SERVICE ACCOMPLISHMENT

Attachment 5: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
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Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION	Employer Identification Number 71-0599919
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### Part III - Statement of Program Service Accomplishments

Grants and allocations	Amount includes foreign grants	Program service expenses	65,940
Exempt Purpose Achievements			

The Cummins Employees Benefit Corporation was organized in part to promote goodwill among employees and to increase employee morale. The Employee Corporation sponsors social, recreational and athletic activities for all employees and their families to further promote goodwill and increase employee morale. Another factor in increasing employee morale is the employee awards sponsored by the Employee Corporation.

# 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			
Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION			Employer Identification Number 71-0599919	
(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
GAYLON LAY PO BOX 500 Grady, AR 71644	PRESIDENT 2.00	0	0	0
WILLIAM STRAUGHN PO BOX 500 Grady, AR 71644	VICE PRESIDENT 2.00	0	0	0
CAROLYN CAPPS PO BOX 500 Grady, AR 71644	SEC\TREAS 2.00	0	0	0

## STATEMENT EXPLAINING PART V, LINE 35

Attachment 7: page 1 - 990-EZ Page 2, Part V, line 35

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION	Employer Identification Number 71-0599919

### Explanation

The Cummins Unit is a prison operated by the Arkansas Department of Correction. The prison is actually a prison farm and is located in a very rural area of the state. Most of the correctional officers work twelve hour shifts. The employees are on duty during the twelve hour shifts and are not allowed to leave the prison. The Cummins Unit Employees Corporation was organized in part to promote goodwill among employees and to increase employee morale. These goals were to be met by operating vending machines for use by the employees. Given the location of the job site and the nature of the job, the availability of vending machines for the employees contributed importantly in increasing staff morale. Also the funds derived from the vending machines allowed the Employee Corporation to sponsor social, recreational and athletic activities for all employees and their families to further promote goodwill and increase employee morale. Another factor in increasing employee morale is the employee awards sponsored by the Employee Corporation

**BOOKS ARE IN CARE OF**

Attachment 8 - 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

CUMMINS EMPLOYEES BENEFIT CORPORATION

Employer Identification Number

71-0599919

Part V - Line 42a

Individual Name

CAROLYN CAPPS

or

Business Name

Street Address

PO BOX 500

U S Address

Zip code 71644

City Grady

State AR

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

(870) 850-8669

Fax Number