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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 , 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 Instructions

C Name of organization: LIVINGSTON ROUNDUP ASSOCIATION INC.

Number and street (or P O box, if mail is not delivered to street address): PO BOX 800

Room/suite

City or town, state or country, and ZIP + 4: LIVINGSTON MT 59047

D Employer identification number: 81-0421528

E Telephone number

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 the organization is not required to attach Schedule 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 ▶ $ 281,328

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	1,720
	2	Program service revenue including government fees and contracts	2	240,169
	3	Membership dues and assessments	3	
	4	Investment income	4	8,315
	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 ▶ ☐		
	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 1)	8	31,124
	9	**Total revenue** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	281,328
Expenses	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	230,499
	14	Occupancy, rent, utilities, and maintenance	14	106,203
	15	Printing, publications, postage, and shipping	15	4,029
	16	Other expenses (describe ▶ SEE STATEMENT 2)	16	22,727
	17	**Total expenses.** Add lines 10 through 16 ▶	17	363,458
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-82,130
	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	408,777
	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	326,647

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	408,777	22	326,647
23 Land and buildings		23	
24 Other assets (describe ▶ _____)		24	
25 **Total assets**	408,777	25	326,647
26 **Total liabilities** (describe ▶ _____)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	408,777	27	326,647

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

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

What is the organization's primary exempt purpose?

SEE STATEMENT 3

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	(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) SEE STATEMENT 4 (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	260,001
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	260,001

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
BRUCE BECKER	LIVINGSTON	BOARD PRESIDENT			
614 NORTH 14TH ST	MT 59047	5 00	0	0	0
IVAN BOSLEY	LIVINGSTON	BOARD VICE PRESIDENT			
90 FRELICH LANE	MT 59047	5 00	0	0	0
PEGGY GLASS	LIVINGSTON	BOARD TREASURER			
516 S 10TH ST	MT 59047	5 00	0	0	0
STACY SUNVISION	LIVINGSTON	BOARD SECRETARY			
117 PRAIRIE DR	MT 59047	5 00	0	0	0
PAUL SUNVISION	LIVINGSTON				
117 PRAIRIE DR	MT 59047	2 00	0	0	0
WENDY WOOD	LIVINGSTON				
HIGHWAY 89	MT 59047	2 00	0	0	0
VICKI AYRES	LIVINGSTON				
114 S 5TH ST	MT 59047	2 00	0	0	0
KITTIE DONAHUE	LIVINGSTON				
531 N L ST	MT 59047	2 00	0	0	0
SHARON PAYNE	LIVINGSTON				
413 S 5TH ST	MT 59047	2 00	0	0	0
CARLA WILLIAMS	LIVINGSTON				
PO BOX 735	MT 59047	2 00	0	0	0
SHAWN O'NEILL	LILVINGSTON				
115 PRAIRIE DR	MT 59047	2 00	0	0	0
DAN NELSON	LIVINGSTON				
46 CHICKEN CREEK LANE	MT 59047	2 00	0	0	0
MIKE HANTHORN	LIVINGSTON				
7 SAGEBRUSH RD	MT 59047	2 00	0	0	0
CODY WOOD	LIVINGSTON				
1004 SKY VIEW	MT 59047	2 00	0	0	0
PAUL SEDDON	LIVINGSTON				
606 NORTHERN LIGHTS	MT 59047	2 00	0	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," attached 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
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 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 ▶ Telephone no ▶			
	Located at ▶ 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)?	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 operating 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) 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

Peggy Glass — Signature of officer — 8-13-10 — Date

PEGGY GLASS — Type or print name and title — TREASURER

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶	Preparer's Identifying Number (See instr)
VALERIE HILLMAN	08/11/10	☐	P00387859

Firm's name (or yours if self-employed), address, and ZIP + 4: HILLMAN & ASSOCIATES, CPA'S, 105-1/2 SOUTH SECOND ST, LIVINGSTON, MT 59047-2605

EIN ▶ 26-3886017

Phone no ▶ 406-222-2467

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

Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
SALE OF TRACTOR/WATER TRUCK	$ 26,900
MISCELLANEOUS	4,224
TOTAL	$ 31,124

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	$
ADVERTISING AND PROMOTION	6,253
OFFICE	5,000
CONFERENCES/MEETINGS	3,109
INSURANCE	8,365
TOTAL	$ 22,727

Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description
ORGANIZATION HOLDS A THREE DAY RODEO EACH YEAR DURING 4TH OF JULY WEEK. RODEO IS PART OF THE LOCAL HERITAGE AND ATTRACTS THOUSANDS OF TOURISTS EACH YEAR. ATTENDANCE IS 10-20,000. TOP RODEO RIDERS IN THE COUNTRY COMPETE.

Statement 4 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description
SUCCESSFUL RODEO AND RELATED EVENTS