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2009

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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)

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.

Department of the Treasury Internal Revenue Service

A For the 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: Gallatin County 4-H Livestock Market Sale. Number and street (or P O box, if mail is not delivered to street address): 201 W. Madison. Room/suite: #300. City or town, state or country, and ZIP + 4: Belgrade, MT 59714

D Employer identification number: 81-0539415. E Telephone number. F Group Exemption Number: 2704

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: [X] Cash [] Accrual Other (specify)

I Website: gallatinextension.com

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) () (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 \$

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

Table with 21 rows for Revenue, Expenses, and Net Assets. Includes a 'RECEIVED' stamp from the IRS dated AUG 16 2009. Total revenue is 2847, total expenses is 3613, and net assets at end of year is 20550.

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)

Table with 7 rows for Balance Sheets. Columns: (A) Beginning of year, (B) End of year. Total assets: 21316 / 20550. Total liabilities: 21316 / 20550. Net assets or fund balances: 21316 / 20550.

SCANNED SEP 17 2010

Handwritten signature/initials

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		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
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		
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?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9	39a	N/A
b	Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> , section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u> .		
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	<input checked="" type="checkbox"/>
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		<u>0</u>
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		<u>0</u>
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	<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶		
42a	The organization's books are in care of ▶ <u>Cindy Suhr</u> Telephone no. ▶ <u>406-388-3213</u> Located at ▶ <u>201 W Madison, Suite 300, Belgrade, MT</u> ZIP + 4 ▶ <u>59714</u>		
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	<input checked="" type="checkbox"/>
	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 ? If "Yes," enter the name of the foreign country: ▶ _____	42c	<input checked="" type="checkbox"/>
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		<input type="checkbox"/> N/A
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

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.

- | | | | | | | |
|------------|--|------------|--------------------------|------------|-------------------------------------|-----------|
| 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 | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| 48 | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| b | If "Yes," was the related organization a section 527 organization? | 49b | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
- 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 ▶ _____

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

Sign Here	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 80%;"> <p style="font-size: 1.2em; margin: 0;"><i>Lola Brogger</i></p> <p style="font-size: 0.8em; margin: 0;">Signature of officer</p> </div> <div style="border-bottom: 1px solid black; width: 15%;"> <p style="font-size: 1.2em; margin: 0;">8-13-2010</p> <p style="font-size: 0.8em; margin: 0;">Date</p> </div> </div>
	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 60%;"> <p style="font-size: 1.2em; margin: 0;">Lola Brogger</p> <p style="font-size: 0.8em; margin: 0;">Type or print name and title</p> </div> <div style="border-bottom: 1px solid black; width: 35%;"> <p style="font-size: 1.2em; margin: 0;">Treasure</p> </div> </div>

Paid Preparer's Use Only	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 45%;"> <p style="font-size: 0.8em; margin: 0;">Preparer's signature</p> </div> <div style="border-bottom: 1px solid black; width: 10%;"> <p style="font-size: 0.8em; margin: 0;">Date</p> </div> <div style="border-bottom: 1px solid black; width: 15%;"> <p style="font-size: 0.8em; margin: 0;">Check if self-employed <input type="checkbox"/></p> </div> <div style="border-bottom: 1px solid black; width: 30%;"> <p style="font-size: 0.8em; margin: 0;">Preparer's identifying number (See instructions)</p> </div> </div>
	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 65%;"> <p style="font-size: 0.8em; margin: 0;">Firm's name (or yours if self-employed), address, and ZIP + 4</p> </div> <div style="border-bottom: 1px solid black; width: 15%;"> <p style="font-size: 0.8em; margin: 0;">EIN</p> </div> <div style="border-bottom: 1px solid black; width: 15%;"> <p style="font-size: 0.8em; margin: 0;">Phone no</p> </div> </div>

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

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) Event #2	(c) Other events	(d) Total events
		Market Sale 2009 (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	161988			
	2 Less: Charitable contributions	1500			
	3 Gross income (line 1 minus line 2)	160488			
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	337			
	8 Entertainment				
	9 Other direct expenses	157352			
	10 Direct expense summary Add lines 4 through 9 in column (d)				(157689)
11 Net income summary Combine line 3, column (d), and line 10				2799	

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

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," explain		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain:		
11 Does the organization operate gaming activities with nonmembers?	11	
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?	12	

		Yes	No
13 Indicate the percentage of gaming activity operated in:	a The organization's facility	13a	%
	b An outside facility	13b	%
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:	Name ▶		
	Address ▶		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?			15a
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 information:	Name ▶		
	Gaming manager compensation ▶ \$		
	Description of services provided ▶		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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?			17a
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$			

Gallatin County 4-H Livestock Market Sale	81-0539415
Other Direct Expense Line 9 Schedule G	
Payments to Livestock 4-H market projects sold through sale	152024
4-H Council (reimbursement for Sale Expenses)	1,998
Beef Check Off	25
Gift Certicates (Auctioneers, Sale Clerks)	600
Pictures	390
Pork Check Off	322
Meat Processing and Loss	664
Show Canopy for Hog Show	160
Judge	825
Sale invoices	344
Total (Line 9 Schedule G)	\$ 157,352 00