



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



**Short Form
Return of Organization Exempt From Income Tax**

2009

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning _____, **2009, and ending** _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C COPPER MOUNTAIN RESORT ASSOCIATION BOX 3053 COPPER MOUNTAIN, CO 80443	D Employer identification number 84-0645250
			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)

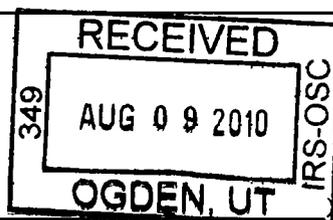
J Tax-exempt status (check only one) — 501(c) (6) (insert no.) 4947(a)(1) or 527

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. ▶ \$ 179,194.

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	179,176.
	4	Investment income	4	18.
	5a	Gross amount from sale of assets other than inventory	5c	
	5b	Less cost or other basis and sales expenses		
		c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	6c	
	6a	a Gross revenue (not including \$ _____ of contributions reported on line 1)		
	6b	b Less direct expenses other than fundraising expenses		
		c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		
	7a	Gross sales of inventory, less returns and allowances	7c	
	7b	b Less cost of goods sold		
		c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8	Other revenue (describe ▶ _____)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	179,194.
	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	53,330.
14		Occupancy, rent, utilities, and maintenance	14	
15		Printing, publications, postage, and shipping	15	55,416.
16		Other expenses (describe ▶ See Statement 1)	16	85,306.
17		Total expenses. Add lines 10 through 16	17	194,052.
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-14,858.
ASSETS		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
	20	Other changes in net assets or fund balances (attach explanation) See Statement 2	20	-462.
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	66,006.



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	54,447.	48,142.
23 Land and buildings		
24 Other assets (describe ▶ See Statement 3)	34,191.	24,385.
25 Total assets	88,638.	72,527.
26 Total liabilities (describe ▶ See Statement 4)	7,312.	6,521.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	81,326.	66,006.

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

Form 990-EZ (2009)

SCANNED AUG 30 2010

Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>See Statement 5</u>		(Required for section 501(c)(3) and (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, or other relevant information for each program title.		
28	<u>PROMOTE COMMON ECONOMIC INTERESTS OF COPPER MOUNTAIN COMMERCIAL AND ENTERPRISES INCLUDING MARKETING.</u>	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a
29	-----	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a
30	-----	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a
31	Other program services (attach schedule)	
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a
32	Total program service expenses (add lines 28a through 31a)	32

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

(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 and deferred compensation	(e) Expense account and other allowances
DON McCOY P O BOX 2520 FRISCO, CO 80443	President 0	0.	0.	0.
PETE WOODS P O BOX 3001 COPPER MOUNTAIN, CO 80443	Vice President 0	0.	0.	0.
SUSAN BYERS P O BOX 3004 COPPER MOUNTAIN, CO 80443	SECRETARY/TREAS 0	0.	0.	0.
PAUL MYERS P O BOX 3053 COPPER MOUNTAIN, CO 80443	BOARD MEMBER 0	0.	0.	0.
MELISSA MOORE P O BOX 3001 COPPER MOUNTAIN, CO 80443	BOARD MEMBER 0	0.	0.	0.
ROBIN WEBB P O BOX 3198 COPPER MOUNTAIN, CO 80443	BOARD MEMBER 0	0.	0.	0.
BEN BROUGHTON P O BOX 3053 COPPER MOUNTAIN, CO 80443	BOARD MEMBER 0	0.	0.	0.

Part V Other Information (Note the statement requirements in the instrs 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.		
35a	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
35b	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		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.		
37b	Did the organization file Form 1120-POL for this year?		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?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved ▶ 38b N/A		
39	Section 501(c)(7) organizations Enter		
39a	a Initiation fees and capital contributions included on line 9 ▶ 39a N/A		
39b	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>N/A</u> , section 4912 ▶ <u>N/A</u> , section 4955 ▶ <u>N/A</u>		
40b	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		
40c	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 ▶ 0.		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
40e	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		X
41	List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The organization's books are in care of ▶ WAYNE T. POWELL Telephone no. ▶ 970-390-0304
 Located at ▶ BOX 3053 COPPER MOUNTAIN CO ZIP + 4 ▶ 80443

		Yes	No
42b	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)? If 'Yes,' enter the name of the foreign country: _____		X
42c	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: _____		X

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 ▶ N/A
▶ **43** | N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		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		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 and 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 ▶ _____

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
 Signature of officer: *P. A. V.* Date: 8/15/10
 Type or print name and title: PETER SIGEL EXECUTIVE DIRECTOR

Paid Preparer's Use Only
 Preparer's signature: *[Signature]* Date: 7/7/10 Check if self employed:
 Firm's name (or yours if self employed), address, and ZIP + 4: Personalized Accounting Service
239 Summit Trail
Broomfield, CO 80020 Preparer's Identifying Number (See instructions): N/A
 EIN: N/A Phone no: (303) 469-9369

May the IRS discuss this return with the preparer shown above? See instructions Yes No
 BAA Form 990-EZ (2009)

COPPER MOUNTAIN RESORT ASSOCIATION

84-0645250

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$	21,393.
COPPER GUEST SERVICES		4,000.
Depreciation		1,636.
FRISCO INFO CENTER		8,120.
Information Technology		302.
Insurance		2,662.
KIDS NIGHT OUT		19,091.
KNO PICTURE LICENSE		1,105.
NEW YEARS EVE EVENT		5,367.
Office Expenses		137.
OTHER EVENT EX		5,773.
SUMMER INFO CENTER		15,720.
Total	\$	<u>85,306.</u>

Statement 2
Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

DEPRECIATION ADJUSTMENT		\$ -462.
Total	\$	<u>-462.</u>

Statement 3
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 27,379.	\$ 19,672.
Machinery and Equipment	6,812.	4,713.
Total	<u>\$ 34,191.</u>	<u>\$ 24,385.</u>

Statement 4
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 7,312.	\$ 6,521.
Total	<u>\$ 7,312.</u>	<u>\$ 6,521.</u>

Statement 5
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

PROMOTE COMMON ECONOMIC INTERESTS OF COPPER MOUNTAIN COMMERCIAL AND ENTERPRISES
INCLUDING MARKETING.

Client 067

COPPER MOUNTAIN RESORT ASSOCIATION

84-0645250

7/07/10

01.41PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 990/990-PF										
Machinery and Equipment										
1	BROCHURE RACK	1/01/95		200			200	200DB HY	7	0
2	STORAGE CABINET	1/01/95		250			250	200DB HY	7	0
3	4-DRAWER FILE CABINET	1/01/95		200			200	200DB HY	7	0
4	2 2-DRAWER FILE CABINETS	1/01/95		350			350	200DB HY	7	0
5	METAL COAT RACK	1/01/95		600			600	200DB HY	7	0
6	5 FOOT DESK	1/01/95		300			300	200DB HY	7	0
7	COFFEE TABLE	1/01/95		50			50	200DB HY	7	0
8	2 BOOKSHELVES	1/01/95		200			200	200DB HY	7	0
9	PRIOR LEASEHOLD IMPR	1/01/95		3,499			3,499	200DB HY	10	0
10	METAL 2-DRAWER FILE CAB	1/01/96		200			200	200DB HY	7	0
11	8 CHAIRS	1/01/97		800			800	200DB HY	7	0
12	5 ARTWORK PIECES	1/01/97		200			200	200DB HY	7	0
13	PANASONIC AUTO LOGIC	1/01/97		1,000			1,000	200DB HY	5	0
14	AT&T MLS 34 PHONE (3)	1/01/97		500			500	200DB HY	5	0
15	EMERSON TV W/VCR	1/01/97		260			260	200DB HY	5	0
16	HP DESK JET 820	1/01/97		400			400	200DB HY	5	0
17	SHARP SF9800 COPIER	1/01/97		2,800			2,800	200DB HY	5	0
18	MAGIC CHEF MICROWAVE	1/01/97		200			200	200DB HY	5	0
19	KENMORE MINI FRIDGE	1/01/97		300			300	200DB HY	5	0
20	KOSS STEREO	1/01/97		700			700	200DB HY	5	0
21	ASSORTED OFFICE TOOLS	1/01/97		100			100	200DB HY	5	0
22	2 HP LEGEND 1240 COMPUTER	1/01/97		3,476			3,476	200DB HY	5	0
23	2 COMPUTER DESKS	6/15/98		1,263			1,263	200DB HY	7	0
24	COMPAQ PRESARIO 1692	6/15/98		1,697			1,697	200DB HY	5	0
26	TELE ANSWERING MACHINE	1/19/01		32			32	200DB HY	5	0
27	HP LASER PRINTER #1100	1/19/01		419			419	200DB HY	5	0
28	EXT.WARRANTY ON PRESARIO	1/19/01		102			102	200DB HY	5	0
29	PANASONIC FAX MACHINE	4/11/01		183			183	200DB HY	5	0
30	SHARP DIGITAL COPIER	5/04/01		3,600			3,600	200DB HY	5	0
31	COMPUTER	10/25/02		1,051			1,011	200DB HY	5	0
32	FILE CABINET	11/20/02		100			93	200DB HY	7	7
33	BUMPER BOATS	6/22/06		14,141			10,068	200DB HY	5	1,629
Total Machinery and Equipment				39,173		0	35,053			1,636
Total Depreciation				39,173		0	35,053			1,636

Client 067

COPPER MOUNTAIN RESORT ASSOCIATION

84-0645250

7/07/10

01.41PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr	Method	Life	Current Depr
	Grand Total Depreciation			<u>39,173</u>		<u>0</u>	<u>35,053</u>			<u>1,636</u>

COPPER MOUNTAIN RESORT ASSOCIATION

84-0645250

**Other Income Producing Activities
Membership dues and assessments**

home owners dues	\$	61,764.
commercial dues		73,272.
associate membership dues		150.
surcharges from VAC		43,990.
Total	\$	<u>179,176.</u>

**Stmt. of Functional Expenses (990)
Printing and publications**

MAGAZINE DIST	\$	5,715.
WINTGER COLLATERAL		9,165.
WEB PAGE EXPENSE		17,388.
CHAIRLIFE SPONSORSHIP		10,000.
SPECIAL PROJECTS		9,623.
Total	\$	<u>51,891.</u>

Application for Extension of Time To File an Exempt Organization Return

COPY

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension -- check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization COPPER MOUNTAIN RESORT ASSOCIATION	Employer identification number 84-0645250
File by the due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions BOX 3053	
	City, town or post office, state, and ZIP code For a foreign address, see instructions COPPER MOUNTAIN, CO 80443	

Check type of return to be filed (file a separate application for each return).

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ► WAYNE T. POWELL

Telephone No. ► 970-390-0304 FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 09 or
- tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
3b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
3c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.