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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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions	C Name of organization SOUTHERN NEVADA OFF ROAD ENTHUSIASTS LTD		D Employer identification number 94-2668373	
		Number and street (or P O box, if mail is not delivered to street address) Room/suite PO BOX 752172		E Telephone number	
		City, town, or country LAS VEGAS	State NV	ZIP + 4 89136	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 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶

I Website: ▶ N/A

J Tax-exempt status (check only one)— 501(c) (7) ◀ (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 ▶ \$ 361,171

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

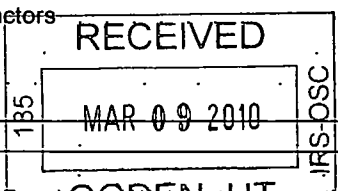
Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	361,171
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis 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"/>	6	
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
6b	Less direct expenses other than fundraising expenses	6b		
6c	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		
7b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	361,171	
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	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ See Attached Statement)	16	413,408
17	Total expenses. Add lines 10 through 16	17	413,408	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-52,237
	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	50,669
	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	-1,568

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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	50,669	22 100
23	Land and buildings		23
24	Other assets (describe ▶)		24
25	Total assets	50,669	25 100
26	Total liabilities (describe ▶ CHECKS ISSUED AGAINST FUTURE DEPOSITS)		26 1,668
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	50,669	27 -1,568

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

SCANNED MAR 29 2010 Revenue



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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)	Expenses <small>(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)</small>
What is the organization's primary exempt purpose? _____ 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, and other relevant information for each program title.	
28 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 _____ _____ _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses. (add lines 28a through 31a) <input type="checkbox"/>	32

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
DON WALL 2338 SCHILLINGS CT HENDERSON NV 89074	Title PRES Hr/WK			
TRAVIS BOZZANO 1036 PLENTYWOOD PL HENDERSON NV 89002	Title V-PRES Hr/WK			
DEBBI TAPPERT 1019 RIDGEGATE HENDERSON NV 89002	Title TREAS Hr/WK			
CHRISTINE ZWICKER 248 POLAR MORN PL HENDERSON NV 89074	Title SECY Hr/WK			
KENNY COX 9220 BROWNSTONE LEDGE LAS VEGAS NV 89147	Title RACE DIR Hr/WK			
SHAWN BARRETT 3979 AVONWOOD AVE LAS VEGAS NV 89121	Title SGT @ ARMS Hr/WK			
BOB FLEGE 15241 CEDARWOOD AVE MIDWAY CITY CA 92665	Title CA B REP Hr/WK			
BILL WOODWARD 3000 INDIAN HEAD DR LAKE HAVASU AZ 85344	Title AZ B REP Hr/WK			
KENNY FREEMAN 220 E MIDDLETON HENDERSON NV 89015	Title DIR Hr/WK			
JESSICA FREEMAN 231 W LAVAL DR HENDERSON NV 89002	Title DIR Hr/WK			
BRYAN FREEMAN 231 W LAVAL DR HENDERSON NV 89002	Title DIR Hr/WK			
DAVE NELSON 153 LAGUNA LANDING HENDERSON NV 89002	Title DIR Hr/WK			
DAN BRADLEY 7793 ROYAL OAKS RD LAS VEGAS NV 89123	Title DIR Hr/WK			
COREY TORRES 5321 LISA LANE LAS VEGAS NV 89149	Title DIR Hr/WK			
KENNY THATCHER 6070 DUNCAN DR LAS VEGAS NV 89108	Title DIR Hr/WK			
TJ FLORES 5108 PEACEFUL POND AVE LAS VEGAS NV 89131	Title DIR Hr/WK			
KEN TAPPERT 1019 RIDGEGATE HENDERSON NV 89002	Title DIR Hr/WK			
CJ HUTCHINS 2335 SILVERWOLF LN HENDERSON NV 89011	Title DIR Hr/WK			

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		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		
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?		X
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		X
37 a	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?		X
38 a	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	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		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40 a	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		
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		X
41	List the states with which a copy of this return is filed ▶ _____		
42 a	The organization's books are in care of ▶ TAXPAYER Telephone no ▶ (702) 591-4412 Located at ▶ PO BOX 752172 City LAS VEGAS ST NV ZIP + 4 ▶ 89136		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			X
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
42c			X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		
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	
49 a 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
Name None City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			

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
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

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.
 Signature of officer: *Don Wall*
 Date: 3-3-10
 Type or print name and title: Don Wall, President

Paid Preparer's Use Only
 Preparer's signature: DAVID SHRON CPA
 Date: 2/14/2010
 Check if self-employed:
 Preparer's identifying number (See instructions): P00167435
 Firm's name (or yours if self-employed), address, and ZIP + 4: DAVID SHRON, 1616 SUN RIDGE DR, LAS VEGAS, NV 89117
 EIN:
 Phone no: (702) 493-3176

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

Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

Name and address	Title and average hours per week devoted to position	Compensation	Contributions to emp benefit plans & deferred compensation	Expense account and other allowances
CLAY FLIPPIN 3917 URSULINE CT LAS VEGAS NV 89031	Title DIR Hr/WK			
BILL SHAPELY 4600 E LAKE MEAD BLVD LAS VEGAS NV 89115	Title DIR Hr/WK			
ED MAHONEY 5444 DESERT VALLEY DR LAS VEGAS NV 89149	Title DIR Hr/WK			
JOHN SPONSELLER 3106 DONTE CT LAS VEGAS NV 89031	Title DIR Hr/WK			
DANIEL MAURER 3902 CARRIBEAN BLUE AVE LAS VEGAS NV 89031	Title DIR Hr/WK			
KELLY BRADLEY 2849 VIA FLORENTINE ST HENDERSON NV 89074	Title DIR Hr/WK			
KEN FLIPPIN JR 2645 MARION DR LAS VEGAS NV 89115	Title DIR Hr/WK			
MARK HUTCHINS 2335 SILVERWOLF LN HENDERSON NV 89011	Title DIR Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			
.....	Title Hr/WK			

Part I, Line 16 (990-EZ) - Other Expenses

413,408

1	Travel	1	1,614
2	Meals and entertainment	2	
3	Fundraising	3	6,180
4	Amortization	4	
5	Conferences, conventions, and meetings	5	25,488
6	Depreciation	6	
7	Depletion	7	
8	Equipment rental and maintenance	8	6,170
9	Interest	9	
10	Supplies	10	1,764
11	Telephone	11	1,527
12	Unrelated business income taxes	12	
13		13	
14	ADVERTISING	14	8,900
15	COURSE PREP	15	54,942
16	CREDIT CARD FEES	16	2,938
17	DONATION	17	1,300
18	DUES AND SUBSCRIPTIONS	18	19,230
19	TIMING	19	13,631
20	INSURANCE	20	14,420
21	OUTSIDE SERVICES	21	96,471
22	TRAINING	22	13,109
23	OFFICE	23	7,617
24	PUBLIC RELATIONS	24	5,209
25	REFUNDS	25	3,800
26	REGULATORY FEES	26	74,146
27	SAFETY	27	51,052
28	TECH INSPECTION	28	3,500
29	OTHER COST	29	400

Part II, Line 26 (990-EZ) - Liabilities

1,668

	Description	Beginning	End
1.	CHECKS ISSUED AGAINST FUTURE DEPOSITS		1,668
2			
3			
4			
5			
6			
7			
8			
9			
10			