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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

2010

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning , 2010, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Western Fraternal Life Association

Number and street (or P O box, if mail is not delivered to street address) Room/suite
985 State Hwy 15

City or town, state or country, and ZIP + 4
Dorchester, NE 68343

D Employer identification number
23-7539993

E Telephone number
(402) 480-2521

F Group Exemption Number ►

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ►

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ►

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(10) (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 \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ **19,917**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

1	Contributions, gifts, grants, and similar amounts received	1	3,084
2	Program service revenue including government fees and contracts	2	4,472
3	Membership dues and assessments	3	
4	Investment income	4	83
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	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a	Gross sales of inventory, less returns and allowances	7a	12,278
b	Less cost of goods sold	7b	4,787
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	7,491
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	15,130
10	Grants and similar amounts paid (list in Schedule O)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	1,870
13	Professional fees and other payments to independent contractors	13	750
14	Occupancy, rent, utilities, and maintenance	14	12,350
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	249
17	Total expenses. Add lines 10 through 16	17	15,219
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(89)
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	84,043
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	83,954

For Paperwork Reduction Act Notice, see the separate instructions.

EEA

Form 990-EZ (2010)

SCANNED JUL 26 2011

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Part II Balance Sheets. (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	23,474	22 18,819
23 Land and buildings	17,605	23 21,605
24 Other assets (describe in Schedule O)	42,964	24 43,530
25 Total assets	84,043	25 83,954
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	84,043	27 83,954

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? **Fraternal and Social Events**

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.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
28 Fraternal meetings, social club and educational scholarships(Grants \$ 2,379) 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 (describe in Schedule O)**(Grants \$) If this amount includes foreign grants, check here ☐**31a****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 instructions for Part IV)Check if the organization used Schedule O to respond to any question in this 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 empl benefit plans & deferred compensation	(e) Expense account and other allowances
Galen Sysel 985 State Hwy 15, Dorchester NE 68343	Trustee and Bar 2	255	0	0
Marlene Stehlik County Road, Crete NE 68333	President and K 4	410	0	0
Marilyn Clark 750 County Road 1900, Crete NE 68333	Secretary and C 3	595	0	0
Laura Sysel 985 State Hwy 15, Dorchester NE 68343	Treasurer 3	200	0	0
Jim Heeren 1038 County Road 1500, Dorchester NE 68343	Vice President 2	75	0	0
George Kasl Jr Co Rd, Crete NE 68333	Trustee 1	80	0	0
Larry Fuller 795 County Road 1300, Crete NE 68333	Trustee 2	80	0	0
Pam Fuller 795 County Road 1300, Crete NE 68333	Part Bar Manage 4	175	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this 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 in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization 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 (see instructions)?		
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		
b Did the organization file Form 1120-POL for this year?		
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 tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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		
42a The organization's books are in care of Laura Sysel Telephone no 402-480-2521 Located at 985 State Hwy 15 Dorchester, NE ZIP + 4 68343		
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.		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
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		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	☒
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).	45a	☒
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	☒

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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
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

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 **▶** _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **▶** ☐ Yes ☒ No

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	Laura Sysel Signature of officer	<i>Laura Sysel</i>	7-12-11 Date
	Laura Sysel, Treasurer Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name LINDA SUE UNDERWOOD	Preparer's signature <i>Linda Sue Underwood</i>	Date 06-08-2011
	Firm's name ▶ PROCHASKA TAX SERVICE	Firm's EIN ▶ 47-0816255	Check ☒ if self-employed
	Firm's address ▶ 1335 N MAIN	Phone no 402-826-2948	PTIN P00118814
	CRETE NE 68333		

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Western Fraternal Life Association

Employer identification number

23-7539993

01. Description of other expenses (Part I, line 16)

Description	Amount
Gifts for members	24
Donations	225

02. Description of other assets (Part II, line 24)

Category	Beginning	
	of Year	End of Year
Accounts Receivable Coop Equit	365	365
Ladder	0	250
Inventories	510	812
Miscellaneous Depr Basis	42,089	42,103

2010

PAGE 1

* Item was disposed of during current year

Name(s) as shown on return

Social security number/EIN

Western Fraternal Life Association

23-7539993

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	Remodel	19871201	7,340		100.00		7,340	40	S/L	MM	184	4,240			184
2	Roof	19880501	3,526		100.00		3,526	40	S/L	MM	88	1,991			88
3	Elec Wiring	19900101	2,946		100.00		2,946	31.5	S/L	MM	94	1,970			94
4	Siding	19900101	6,995		100.00		6,995	31.5	S/L	MM	222	4,653			222
5	Furnace	19900201	1,125		100.00		1,125	31.5	S/L	MM	36	751			36
6	Roofing	19900301	2,982		100.00		2,982	31.5	S/L	MM	95	1,975			95
7	Compressor	19900701	946		100.00		946	7		0		946			
8	Siding and Storm Windows	19921101	7,519		100.00		7,519	40	S/L	MM	188	3,415			188
9	Siding and 4 Windows	19930105	5,066		100.00		5,066	40	S/L	MM	127	2,222			127
10	Parking Lot and Trees	19930108	1,619		100.00		1,619	5		0					
11	Cooler	19930301	1,244		100.00		1,244	10		0		1,199			
12	Windows	19941102	2,246		100.00		2,246	40	S/L	MM	56	905			56
13	Pop Cooler	19960912	1,000		100.00		1,000	7		0		949			
14	Refrigerator	19980802	530		100.00		530	7		0		443			
15	Roofing	19980905	10,670		100.00		10,670	39	S/L	MM	274	4,087			274
16	Pop Cooler	19980301	1,354		100.00		1,354	7		0		1,108			
17	Handicap Ramp	20040903	5,368		100.00		5,368	39	S/L	MM	138	863			138
18	Freezer	20060901	373		100.00		373	7	200 DB	HY	33	289			46
19	Hall Roof and Siding	20080501	12,050		100.00		12,050	40	S/L	MM	301	790			301

Totals

	Land Amount	Net Depreciable Cost
Cost	\$100,000	
Accumulated depreciation		(60,000)
Total	\$100,000	\$40,000

74,899

1,836

32,796

ST ADJ:

1,849

Application for Extension of Time to File an
Exempt Organization Return

OMB No. 1545-1709

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.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

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.

Type or print	Name of exempt organization Western Fraternal Life Association	Employer identification number 23-7539993
	Number, street, and room or suite no. If a P.O. box, see instructions. 985 State Hwy 15	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Dorchester, NE 68343	

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 0 ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► **Laura Sysel 985 State Hwy 15 Dorchester, NE 68343**

Telephone No ► **402-480-2521**

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 is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08-15**, 20 **11**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 **10** or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

- 2 If the tax year entered in line 1 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	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

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.

For Paperwork Reduction Act Notice, see Instructions.

EEA

Form 8868 (Rev. 1-2011)