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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, 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

2011

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A For the 2011 calendar year, or tax year beginning , 2011, and ending , 20

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	C Name of organization CUMMINS EMPLOYEES BENEFIT CORPORATION		D Employer identification number 71-0599919
	Number & street (or P.O. box, if mail is not delivered to street addr.) Room/suite PO BOX 500		E Telephone number (870) 850-8766
	City or town, state or country, and ZIP + 4 Grady AR 71644		F Group Exemption Number ►
	G Accounting Method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►		
	H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)		

I Website: N/A

J Tax-exempt status (check only one) -- ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) 4947(a)(1) or 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 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. \$ 75,621

**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. ☒

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	29,531
	3	Membership dues and assessments	3	18,371
	4	Investment income	4	39
	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	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	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		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
EXPENSES	7a	Gross sales of inventory, less returns and allowances	7a	1,148
	7b	Less: cost of goods sold	7b	1,259
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-111
	8	Other revenue (describe in Schedule O)	8	26,532
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	74,362
	10	Grants and similar amounts paid (list in Schedule O)	10	5,647
	11	Benefits paid to or for members	11	
NET ASSETS	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	350
	14	Occupancy, rent, utilities, and maintenance	14	10,707
	15	Printing, publications, postage, and shipping	15	582
	16	Other expenses (describe in Schedule O)	16	54,439
	17	Total expenses. Add lines 10 through 16	17	71,725
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,637
	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	14,103
	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	16,740

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

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**Part V Other Information** (Note the Schedule A and personal benefit contract 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
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
<b>34</b> 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
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
<b>35b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		X
<b>35c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
<b>36</b> 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
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b>		
<b>37b</b> Did the organization file Form 1120-POL for this year?		X
<b>38a</b> 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>38b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved		
<b>39</b> Section 501(c)(7) organizations Enter.		
<b>39a</b> Initiation fees and capital contributions included on line 9		
<b>39b</b> Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
<b>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 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		X
<b>40c</b> 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		
<b>40d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
<b>40e</b> 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
<b>41</b> List the states with which a copy of this return is filed. <b>NONE</b>		
<b>42a</b> The organization's books are in care of <b>See attachment #3</b> Telephone no. ZIP + 4 Located at		
<b>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: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
<b>42c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country:		X
<b>43</b> 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 <b>43</b>		
<b>44a</b> 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>44b</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
<b>44c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>44d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <b>N/A</b>		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>45b</b> 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)		X

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

	Yes	No
46		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 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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

47		
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48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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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 title of each employee paid more than \$100,000	(b) Title and Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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** Signature of officer *Carolyn Capps* Date *5-4-12*  
 Type or print name and title **CAROLYN CAPPS** SEC\TREAS

**Paid Preparer Use Only** Print/Type preparer's name *Amelia Boney* Preparer's signature *Amelia Boney* Date *5-2-12* Check ☒ if self-employed PTIN *000473350*  
 Firm's name *H & R BLOCK* Firm's EIN *71-0606035*  
 Firm's address *395 HWY 65 S* Phone no. *870-382-4098*

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

## 990 PRIMARY EXEMPT PURPOSE

Attachment 1: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2011 or tax period beginning , and ending
Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION	Employer Identification Number 71-0599919

Primary Purpose
The Cummins Unit is a prison operated by the Arkansas Department of Correction. The prison is actually a prison farm and is located in a very rural area of the state. Most of the correctional officers work twelve hour shifts. The employees are on duty during the twelve hour shifts and are not allowed to leave the prison. The Cummins Employees Benefit Corporation was organized in part to promote goodwill among employees and to increase employee morale. These goals were to be met by operating vending machines for use by the employees. Given the location of the job site and the nature of the job, the availability of vending machines for the employees contributed importantly in increasing staff morale. Also, the funds derived from the vending machines allowed the Employee Corporation to sponsor social, recreational and athletic activities for all employees and their families to further promote goodwill & increase morale

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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

**2011**

**Open to Public  
Inspection**

Name of the organization

CUMMINS EMPLOYEES BENEFIT CORPORATION

Employer identification number

71-0599919

**OTHER INCOME**

CASHING PAYROLL CHECKS \$22911.41

MISC INCOME \$248.54

REIMBURSEMENT FOR EXPENSE \$3372.47

**OTHER EXPENSE**

BANK FEES \$6.22

CASHING PAYROLL CHECKS \$22047.07

EMPLOYEE RECOGNITION & AWARDS \$21068.10

FLOWERS & FOOD-DECEASED \$385.46

MEETINGS- FOOD EXPENSE \$2484.72

RECREATION & SOCIAL EVENTS \$4694.96

SUPPLIES \$3752.49

# 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 2: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2011 or tax period beginning , and ending			
Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION			Employer Identification Number 71-0599919	
(A) Name and Title	(B) Average hours per week devoted to position	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont. to employee ben. plans & def comp.	(E) Expense account & other compensation
GAYLON LAY PO BOX 500 Grady, AR 71644	PRESIDENT 1.00	0	0	0
MARK WARNER PO BOX 500 Grady, AR 71644	VICE PRESIDENT 1.00	0	0	0
CAROLYN CAPPS PO BOX 500 Grady, AR 71644	SEC\TREAS 5.00	0	0	0



990 BOOKS ARE IN CARE OF

Attachment 3 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2011 or tax period beginning , and ending
Name of Organization CUMMINS EMPLOYEES BENEFIT CORPORATION	Employer Identification Number 71-0599919

Part V - Line 42a

Individual Name ... CAROLYN CAPPS  
or  
Business Name.

Street Address ... PO BOX 500

U.S. Address:

Zip code 71644 City Grady State AR

or  
Foreign Address

City

Province or State

Country

Postal code

Phone Number (870) 850-8766

Fax Number