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Short Form Return of Organization Exempt From Income Tax

2011

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

B Check if applicable

- Address change
Name change
Initial return
Terminated
Amended return
Application pending

C Name of organization

BOSTON MOUNTAIN FIRE ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO BOX 225

City or town, state or country, and ZIP + 4

Winslow, AR 72959-0225

D Employer identification number

71-6056674

E Telephone number

(479) 369-2836

F Group Exemption Number

G Accounting Method Cash Accrual Other (specify)

I Website N/A

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) 4947(a)(1) or 527

H Check if the organization is not required to attach Schedule B

(Form 990, 990-EZ, or 990-PF)

K Check if the organization is not a section 509(a)(3) supporting organization or 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

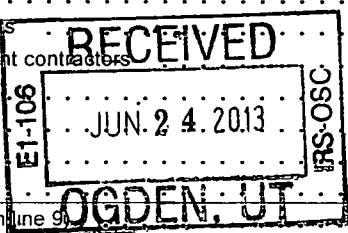
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 102,351

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

Table with 21 rows and 2 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received (14,130); 2 Program service revenue including government fees and contracts (49,977); 3 Membership dues and assessments (34,285); 4 Investment income (43); 5a Gross amount from sale of assets other than inventory; 5b Less cost or other basis and sales expenses; 5c Gain or (loss) from sale of assets other than inventory; 6 Gaming and fundraising events; 6a Gross income from gaming; 6b Gross income from fundraising events; 6c Less direct expenses from gaming and fundraising events; 6d Net income or (loss) from gaming and fundraising events (3,308); 7a Gross sales of inventory, less returns and allowances; 7b Less cost of goods sold; 7c Gross profit or (loss) from sales of inventory; 8 Other revenue; 9 Total revenue (101,743); 10 Grants and similar amounts paid; 11 Benefits paid to or for members (876); 12 Salaries, other compensation, and employee benefits; 13 Professional fees and other payments to independent contractors; 14 Occupancy, rent, utilities, and maintenance (15,662); 15 Printing, publications, postage, and shipping; 16 Other expenses (describe in Schedule O) (71,206); 17 Total expenses (87,744); 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year (403,153); 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year (417,152).

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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	83,198	22	102,406
23 Land and buildings	231,490	23	227,546
24 Other assets (describe in Schedule O)	116,908	24	103,450
25 Total assets	431,596	25	433,402
26 Total liabilities (describe in Schedule O)	28,443	26	16,250
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	403,153	27	417,152

**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? **FIRE PROTECTION AND PREVENTION**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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 Provide fire protection and prevention to individuals and businesses located in District 7	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	87,744
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 (describe in Schedule O)	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	87,744

**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) Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Jim Ramsfield PO BOX 225, Winslow AR 72959-0225	President 3	0	0	0
Bob Dirgo PO BOX 225, Winslow AR 72959-0225	Vice President 3	0	0	0
Ruth McBride PO BOX 225, Winslow AR 72959-0225	Sectetary 3	0	0	0
Dewey Drummond PO BOX 225, Winslow AR 72959-0225	Treasure 3	0	0	0
Eugene Provence PO BOX 225, Winslow AR 72959-0225	Board Member 2	0	0	0
Vera Jean Rhodes PO BOX 225, Winslow AR 72959-0225	Board Member 2	0	0	0
DiAnna Preston PO BOX 225, Winslow AR 72959-0225	Board Member 2	0	0	0

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

33 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
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
35 a 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)?
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
c 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
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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions
b Did the organization file Form 1120-POL for this year?
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 tax year covered by this return?
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
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 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
41 List the states with which a copy of this return is filed AR,
42 a The organization's books are in care of Dewey Drummond Telephone no 479-634-2836
Located at PO Box 225 Winslow, AR ZIP + 4 72959-0225
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.
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
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
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
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
c Did the organization receive any payments for indoor tanning services during the year?
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
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45 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)

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

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

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
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
49a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization a section 527 organization?

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 "

Table with 5 columns: (a) Name and address 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 "

Table with 3 columns: (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

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 Dewey Drummond Signature of officer Date 5-17-13 Dewey Drummond, Treasurer Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Larry Bilbrey Preparer's signature Larry Bilbrey Date 5/14/13 Check [X] if self-employed PTIN P01239888 Firm's name Larry Bilbrey CPA Firm's address PO Box 127 West Fork AR 72774 Phone no 479-839-2944

May the IRS discuss this return with the preparer shown above? See Instructions [X] 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

**2011**

**Open to Public  
Inspection**

**BOSTON MOUNTAIN FIRE ASSOCIATION**

Employer identification number  
**71-6056674**

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

Description	Amount
Depreciation from 4562	45,595
Fuel	4,233
Insurance	6,777
Vehicle Maintenance	3,188
Bank Service Charge	106
Miscellaneous	3,764
Community Expense	3,662
Office and Other Supplies	776
Service Awards and Training	2,022
Interest	1,083

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

Category	Beginning	
	of Year	End of Year
Equipment net of Depreciation	116,908	103,450

**03. Description of total liabilities (Part II, line 26)**

Category	Beginning	
	of Year	End of Year
Loan Bank of Fayetteville	19,067	10,623
Loan Arkansas Forestry Dept	9,376	5,627

# Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.      ▶ Attach to your tax return.

**2011**  
Attachment  
Sequence No **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**BOSTON MOUNTAIN FIRE ASSOCIATION**

**FORM 990EZ - 1**

**71-6056674**

**Part I Election To Expense Certain Property Under Section 179**

Note. If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions) . . . . .	1	
2	Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions . . . . .	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29 . . . . .	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .	8	
9	Tentative deduction Enter the smaller of line 5 or line 8 . . . . .	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . .	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 . ▶	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	14	
15	Property subject to section 168(f)(1) election . . . . .	15	
16	Other depreciation (including ACRS) . . . . .	16	43,771

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011 . . . . .	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . ▶ <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property Statement # 50						1,657
d 10-year property						
e 15-year property		5,000	15	HY	S/L	167
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	

**Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40-year		40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21	Listed property Enter amount from line 28 . . . . .	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions . . . . .	22	45,595
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

**Federal Supporting Statements**

**2011** PG01

Name(s) as shown on return

FEIN

**BOSTON MOUNTAIN FIRE ASSOCIATION**

**71-6056674**

**FORM 4562 - LINE 19C**

Statement # 50

<u>BASIS</u>	<u>RP</u>	<u>CV</u>	<u>METHOD</u>	<u>DEDUCTION</u>
2,552	7	HY	S/L	182
10,382	7	HY	S/L	742
2,559	7	HY	S/L	183
4,042	7	HY	S/L	289
1,601	7	HY	S/L	114
697	7	HY	S/L	50
1,359	7	HY	S/L	97
<b>TOTALS</b>				<b><u>1,657</u></b>