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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No. 1545-1160

**2011****Open to Public Inspection**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, 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 January 1, 2011, and ending December 31, 2011

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

**C** Name of organization Idaho Reining Horse Association  
 Number and street (or P.O. box, if mail is not delivered to street address) 677 E 65th  
 City or town, state or country, and ZIP + 4 Idaho Falls, Idaho

**D** Employer identification number 84-1395755

**E** Telephone number (208) 754-8280

**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: www.idrhq.com

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( ) (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 ► \$

**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 ☐

<b>Revenue</b>	1	Contributions, gifts, grants, and similar amounts received	1	5850
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	1785
	4	Investment income	4	110
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
<b>Expenses</b>	b	Gross income from fundraising events (not including \$5850 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	4165
	c	Less: direct expenses from gaming and fundraising events	6c	4430
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	265
	7a	Gross sales of inventory, less returns and allowances	7a	0
	7b	Less: cost of goods sold	7b	0
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe in Schedule O)	8	0
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	7480
	<b>Net Assets</b>	10	Grants and similar amounts paid (list in Schedule O)	10
11		Benefits paid to or for members	11	0
12		Salaries, other compensation, and employee benefits	12	0
13		Professional fees and other payments to independent contractors	13	3940
14		Occupancy, rent, utilities, and maintenance	14	0
15		Printing, publications, postage, and shipping	15	0
16		Other expenses (describe in Schedule O) trophy, awards, banquet	16	5854
17		<b>Total expenses.</b> Add lines 10 through 16	17	9794
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2314
<b>Net Assets</b>	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	7354
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	173
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	5213

For Paperwork Reduction Act Notice, see the separate instructions.

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**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 ☐

Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a brief description of each activity in Schedule O

	Yes	No
33		✓

Did the organization make 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 changes on Schedule O (see instructions)

34		✓
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Did the organization have unrelated business gross income of \$1,000 or more during the year from businesses (such as those reported on lines 2, 6a, and 7a, among others)?

35a		✓
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Did the organization, to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O. Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, filing, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III

35b		✓
35c		✓

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

36		✓
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What was the amount of political expenditures, direct or indirect, as described in the instructions? ☐ 37a

37a		✓
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Did the organization file Form 1120-POL for this year?

37b		✓
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Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

38a		✓
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If "Yes," complete Schedule L, Part II and enter the total amount involved

38b

For 501(c)(7) organizations. Enter:

Concessions fees and capital contributions included on line 9

39a

Receipts, included on line 9, for public use of club facilities

39b

For 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

Section 4911 ☐ ; section 4912 ☐ ; section 4955 ☐

For 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

40b		✓
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For 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on disqualified persons during the year under sections 4912, 4958, and 4959

For 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c

Imposed by the organization

For 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

40e		✓
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Enter the states with which a copy of this return is filed: ☐

Where are the organization's books and records kept? Robert Peterson Telephone no. 208 (734-8280)  
610 KEC, 677 East 65th, Idaho Falls ZIP +4 83404

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)?

	Yes	No
42b		✓

If "Yes," enter the name of the foreign country: ☐

For instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

42c		✓
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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: ☐

For 501(c)(3) organizations. Enter the amount of tax-exempt interest received or accrued during the tax year ☐

43		
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Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be filed instead of Form 990-EZ

	Yes	No
44a		✓

Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be filed instead of Form 990-EZ

44b		✓
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Did the organization receive any payments for indoor tanning services during the year?

44c		✓
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From line 3 to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

44d		✓
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Did the organization have a controlled entity within the meaning of section 512(b)(13)?

45a		✓
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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)

45b		✓
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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		<input checked="" type="checkbox"/>

**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 . . . . .

	Yes	No
47		<input checked="" type="checkbox"/>

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

	Yes	No
48		<input checked="" type="checkbox"/>

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

	Yes	No
49a		<input checked="" type="checkbox"/>

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

	Yes	No
49b		<input checked="" type="checkbox"/>

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) 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."

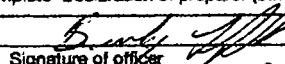
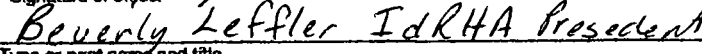
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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 Date 10-1-12  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

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

☐ Yes ☒ No