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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**Open to Public
Inspection**

A For the 2011 calendar year, or tax year beginning **May 1**, 2011, and ending **April 30**, 20 **12**

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

C Name of organization
SOUTH DAKOTA NATIONAL GUARD ENLISTED ASSOCIATION
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
801 W National Guard Dr.
 City or town, state or country, and ZIP + 4
Sioux Falls, SD 57104

D Employer identification number
23-7449956

E Telephone number
605-357-2993

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.sdngesa.com**

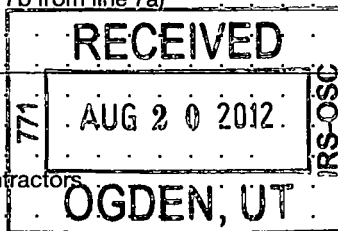
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (19) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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. **\$ 84786**

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	10700
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	51853
	4	Investment income	4	137
	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	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
	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	21424
	c	Less: direct expenses from gaming and fundraising events	6c	16080
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	5344
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe in Schedule O)	8	672
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	68706
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	3800
	11	Benefits paid to or for members	11	32977
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	197
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	5555
	16	Other expenses (describe in Schedule O)	16	15240
	17	Total expenses. Add lines 10 through 16	17	57769
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10937
	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	54933
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	65870



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For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

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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	54933	22 65870
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets	54933	25 65870
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	54933	27 65870

Part III	Statement of Program Service Accomplishments (see the instructions for Part III.)
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Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? **Military Benefit Organization**

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	Scholarship for Guard members and their family members		
	(Grants \$ 500) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	500
29	The Enlisted Echo printing expenses. This is our quarterly publication that informs our members of upcoming events, news which affects them, and resources available to them.		
	(Grants \$ 5507) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	5507
30	Yearly Contributions to other organizations or groups. These include the State Legislative dining Out, the South Dakota National Guard Museum, Ft Meade Hospice Care, and the South Dakota National Guard Auxillary.		
	(Grants \$ 2700) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	2700
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	8707

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 ☐

[illegible]

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
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	33	✓
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)	34	✓
35a 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)?	35a	✓
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	35b	✓
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	35c	✓
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	36	✓
37a 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?	37b	✓
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?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b 0	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a 0	
b Gross receipts, included on line 9, for public use of club facilities	39b 0	
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	40b	
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.	40e	
41 List the states with which a copy of this return is filed. ▶		
42a The organization's books are in care of ▶ Dalene Link Telephone no. ▶ 605-999-3827 Located at ▶ SDNGEA, 801 W National Guard Dr., Sioux Falls, SD ZIP + 4 ▶ 57104		
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)?	42b	✓
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 the U.S.?	42c	✓
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 ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
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	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	44d	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
45b 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	✓

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		

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 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 ▶ Dalene Link Signature of officer Date 15 Aug 2012
 ▶ Dalene Link, Treasurer Type or print name and title

Paid Preparer Use Only Preparer's name ▶ Preparer's signature ▶ Date ▶ Check ☐ if self-employed PTIN ▶
 Firm's name ▶ Firm's EIN ▶
 Firm's address ▶ Phone no ▶

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

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

SOUTH DAKOTA NATIONAL GUARD ENLISTED ASSOCIATION

Employer identification number

23-7449956

Explanation of the following items on 2011 -990ez

Part 1 - Item #8 Newsletter Ad Sales (\$300) / Income from members for trading pins for National Conference (\$372)

Item #10 - Annual Contributions to Legislative Dining Out (\$1,750) / SDNG Museum (\$500) / SDNGEA Auxillary (\$300) / Ft. Meade

Hospice Care (\$150) / Dorie Hagen Memorial Scholarship Donation (\$100) / Hot Springs VA (\$500). USAA Scholarship (\$500).

Item #16 - Cost of hosting annual state conference, attending area conference and national conferences (\$6650) / Awards (\$672) /

Council In State Travel Expenses (\$7765) / NSF check Fees (\$112) / Association Checks (\$20) / Life Membership Cards (\$21)

12:16 PM

08/16/12

Cash Basis

Enlisted Association

Profit & Loss

May 2011 through April 2012

	<u>May '11 - Apr 12</u>
Income	
101 General Membership	
Air Guard	14,239 00
Army Guard	37,614 00
Total 101 General Membership	51,853 00
102 Interest	136 55
103 NGASD Insurance	10,000 00
105 Echo Income	300 00
106 Scholarship	700 00
112 Pin Income	372 00
113 Veterans Honor March	
Donations/Sales	4,058 00
Registration Income	5,660 00
113 Veterans Honor March - Other	540 00
Total 113 Veterans Honor March	10,258 00
114 2013 National Conf Income	11,166 00
Total Income	84,785 55
Expense	
201 National Convention	
A. Delegate Expense	2,572 52
B. Pres/Ex Dir Expenses	1,232 40
C. National Hospitality Room	186 15
D. All States Night	100 00
F. Trading Pins	720 00
G. Pre Registrations	1,000 00
Total 201 National Convention	5,811.07
203 Area V Conference	
B. Mileage	361 50
C. Rooms	266 24
D. Registration	25 00
Total 203 Area V Conference	652 74
204 Echo Expenses	
Fall Issue	2,428 18
Spring Issue	1,536 91
Summer Issue	1,542 04
Total 204 Echo Expenses	5,507 13
206 Office Expense	
A. Stamps/Postage	5 59
B. Printing/Paper/Etc	42 39
Total 206 Office Expense	47 98
207 Awards	
B. Plaques/Certificates	449 58
C. Soldier/Airperson	222 60
Total 207 Awards	672 18
208 Yearly Contributions	
B. Legislative Dining Out	1,750 00
C. SDNG Museum	500 00
E. Auxiliary	300 00
F. Ft. Meade Hospic Care	150 00
Total 208 Yearly Contributions	2,700 00
209 Council Expenses	
A. Meeting Attendance/Mileage	6,455 90
E. Legislative Workshop	1,197 88
F. Web Site	110 90
Total 209 Council Expenses	7,764 68

12:16 PM

08/16/12

Cash Basis

Enlisted Association
Profit & Loss
May 2011 through April 2012

	<u>May '11 - Apr 12</u>
210 Legal Requirements	
B. Bonding	187 00
E. Secr of State Annual Report	10 00
Total 210 Legal Requirements	<u>197 00</u>
211 Scholarships	
C. USAA	500 00
Total 211 Scholarships	<u>500 00</u>
212 State Convention	
D. Sponsorship	185 55
Total 212 State Convention	<u>185 55</u>
213 EANGUS Dues	
Annual Membership	31,666 00
Life Membership	1,311 00
Total 213 EANGUS Dues	<u>32,977 00</u>
214 Misc	20 26
215. NSF Returned Checks/Charge	112 00
217 Promotional	
A. Life Membership Cards	21 20
Total 217 Promotional	<u>21 20</u>
218. Donations	600 00
219. Veterans Honor March	
A. Coins/T-shirts, etc.	1,739 85
B. Trail Fees	450 00
C. Website Fees	99 95
D. Other Expenses	3,464 05
219. Veterans Honor March - Other	2,197 92
Total 219. Veterans Honor March	<u>7,951 77</u>
220. 2013 Natl Conf Expenses	8,128 25
Total Expense	<u>73,848 81</u>
Net Income	<u><u>10,936.74</u></u>

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☐ CORRECTED

OMB No 1545-0238

2011**Form W-2G****Certain
Gambling
Winnings**For Privacy Act and
Paperwork Reduction Act
Notice, see the **2011**
General Instructions for
Certain Information
Returns.**File with Form 1096.****Copy A****For Internal Revenue
Service Center**

PAYER'S name SDNGEA Street address PO Box 1212 City, state, and ZIP code Pierre, South Dakota 57501 Federal identification number Telephone number 23-7449956 605-357-2939	1 Gross winnings	2 Federal income tax withheld
	\$4500.00	0.0
	3 Type of wager Raffle	4 Date won 16 April 2011
	5 Transaction Ticket #1732	6 Race NA
	7 Winnings from identical wagers NA	8 Cashier NA
WINNER'S name Cassie Nichols Street address (including apt. no.) 102 13th ST NE #20 City, state, and ZIP code Watertown, SD 57201	9 Winner's taxpayer identification no. 503-21-5374	10 Window NA
	11 First ID	12 Second ID
	13 State/Payer's state identification no NA	14 State income tax withheld NA
	Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments	
Signature ▶ <i>Cassie E. Nichols</i>		Date ▶ <i>18 Aug 11</i>

Form **W-2G**

Cat No 10138V

Department of the Treasury - Internal Revenue Service