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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 07-01-2012 , and ending 06-30-2013

Name of foundation
NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

A Employer identification number
91-1659631

Number and street (or P O box number if mail is not delivered to street address) Room/suite
2033 WALLA WALLA AVENUE

B Telephone number (see instructions)
(509) 529-4402

City or town, state, and ZIP code
WALLA WALLA, WA 99362

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 1,013,550

J Accounting method ☐ Cash ☑ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	139,210			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	523	523	523	
	4	Dividends and interest from securities				
	5a	Gross rents	12,000	12,000	12,000	
	b	Net rental income or (loss) 410				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances 675				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)	675		675	
	11	Other income (attach schedule)	15,300	0	15,300	
	12	**Total.** Add lines 1 through 11	167,708	12,523	28,498	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0	0	0	0
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	1,030	0	0	0
	c	Other professional fees (attach schedule)				
	17	Interest	13,480	6,740	13,480	0
	18	Taxes (attach schedule) (see instructions)	3,576	1,788	3,576	0
	19	Depreciation (attach schedule) and depletion	6,124	3,062	6,124	
	20	Occupancy				
	21	Travel, conferences, and meetings	1,064	0	1,064	0
	22	Printing and publications				
	23	Other expenses (attach schedule)	48,903	0	1,514	0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	74,177	11,590	25,758	0
	25	Contributions, gifts, grants paid	69,250			69,250
	26	**Total expenses and disbursements.** Add lines 24 and 25	143,427	11,590	25,758	69,250
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	24,281			
	b	**Net investment income** (if negative, enter -0-)		933		
	c	**Adjusted net income** (if negative, enter -0-)			2,740	

Part II	Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets 1	Cash—non-interest-bearing	398,349	370,080	370,080
2	Savings and temporary cash investments	310,762	311,137	311,137
3	Accounts receivable ▶ 52,800 Less allowance for doubtful accounts ▶	49,724	52,800	52,800
4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10a	Investments—U S and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)			
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment basis ▶ 121,656 Less accumulated depreciation (attach schedule) ▶ 12,303	112,415	109,353	109,353
12	Investments—mortgage loans			
13	Investments—other (attach schedule)			
14	Land, buildings, and equipment basis ▶ 182,483 Less accumulated depreciation (attach schedule) ▶ 12,303	173,242	170,180	170,180
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,044,492	1,013,550	1,013,550
Liabilities 17	Accounts payable and accrued expenses	1,567		
18	Grants payable			
19	Deferred revenue	527,563	520,233	
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)	226,896	180,570	
22	Other liabilities (describe ▶)			
23	**Total liabilities** (add lines 17 through 22)	756,026	700,803	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
27	Capital stock, trust principal, or current funds	0	0	
28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
29	Retained earnings, accumulated income, endowment, or other funds	288,466	312,747	
30	**Total net assets or fund balances** (see page 17 of the instructions)	288,466	312,747	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,044,492	1,013,550	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	288,466
2	Enter amount from Part I, line 27a	2	24,281
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	312,747
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	312,747

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011	74,250	1,005,250	0 073862
2010	264,631	712,293	0 371520
2009	297,653	477,719	0 623071
2008	85,085	368,755	0 230736
2007	85,836	314,184	0 273203

2	**Total** of line 1, column (d)	2	1 572392
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 314478
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,040,857
5	Multiply line 4 by line 3	5	327,327
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	9
7	Add lines 5 and 6	7	327,336
8	Enter qualifying distributions from Part XII, line 4	8	69,250

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI **Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ____________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	19
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	19
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	19
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012 — 6a		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	0
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	19
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be **Credited to 2013 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A **Statements Regarding Activities**

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶WA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶WWW COLLEGERODEO COM

14 The books are in care of ▶SARAH NEELY Telephone no ▶(509) 529-4402

Located at ▶2033 WALLA WALLA AVENUE WALLA WALLA WA ZIP +4 ▶99362

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ | 15 |

			Yes	No
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here . . . ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☐ Yes ☑ No If "Yes," list the years ▶ 20___, 20___, 20___, 20___			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20___, 20___, 20___, 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2012 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☑ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3. . . . . ▶	0

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	699,769
c	Fair market value of all other assets (see instructions).	1c	356,939
d	**Total** (add lines 1a, b, and c).	1d	1,056,708
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). 1e 0		
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	1,056,708
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	15,851
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,040,857
6	**Minimum investment return.** Enter 5% of line 5.	6	52,043

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	52,043
2a	Tax on investment income for 2012 from Part VI, line 5. 2a 19		
b	Income tax for 2012 (This does not include the tax from Part VI). 2b		
c	Add lines 2a and 2b.	2c	19
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	52,024
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	52,024
6	Deduction from distributable amount (see instructions).	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	52,024

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	69,250
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	69,250
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	69,250

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				52,024
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only.			0	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2012				
a From 2007. 70,305				
b From 2008. 66,748				
c From 2009. 273,823				
d From 2010. 229,036				
e From 2011. 23,993				
f **Total** of lines 3a through e.	663,905			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ $ 69,250				
a Applied to 2011, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2012 distributable amount.				52,024
e Remaining amount distributed out of corpus	17,226			
5 Excess distributions carryover applied to 2012 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0			0
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	681,131			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount —see instructions		0		
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) . . .	70,305			
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a	610,826			
10 Analysis of line 9				
a Excess from 2008. . . . 66,748				
b Excess from 2009. . . . 273,823				
c Excess from 2010. . . . 229,036				
d Excess from 2011. . . . 23,993				
e Excess from 2012. . . . 17,226				

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling. . . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2012	**(b)** 2011	**(c)** 2010	**(d)** 2009	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)**

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed

NATIONAL INTERCOLLEGIATE RODEO FOUN
2033 WALLA WALLA AVENUE
WALLA WALLA, WA 99362
(509) 529-4402

b The form in which applications should be submitted and information and materials they should include

SCHOLARSHIP APPLICATIONS ARE AVAILABLE AT THE ABOVE ADDRESS

c Any submission deadlines

MAY 1ST OF EACH YEAR

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

APPLICANTS MUST BE INVOLVED IN INTERCOLLEGIATE RODEO ACTIVITIES

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data TableSee Additional Data Table				
Total . . . . ▶ **3a**				69,250
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	523	
4 Dividends and interest from securities. . . .					
5 Net rental income or (loss) from real estate					
a Debt-financed property.					410
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events			01	15,300	
10 Gross profit or (loss) from sales of inventory. .			26	675	
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		16,498	410

13 Total. Add line 12, columns (b), (d), and (e). 13 16,908

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
5A	RENT INCOME IS RECEIVED FROM THE NATIONAL INTERCOLLEGIATE RODEO
5A	ASSOCIATION, AN ORGANIZATION WHICH THE NATIONAL INTERCOLLEGIATE RODEO
5A	FOUNDATION SUPPORTS

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	1a(1)		No
(2) Other assets	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets	1b(3)		No
(4) Reimbursement arrangements	1b(4)		No
(5) Loans or loan guarantees	1b(5)		No
(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☑ Yes ☐ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship
NATIONAL INTERCOLLEGIATE RODEO ASSOCIATION	501(C)(4)	(1) PROVIDES CONTRIBUTIONS TO THE FOUNDATION (2) PROVIDES ADMINISTRATION SERVICES TO THE FOUNDATION,

Sign Here

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

****** | 2013-11-25 | ******

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
MICHAEL A DANDREA CPA	MICHAEL A DANDREA CPA	2013-11-14		P00078856

Firm's name ▶ CLIFTONLARSONALLEN LLP | Firm's EIN ▶ 41-0746749

Firm's address ▶ 312 NORTH 2ND AVENUE PO BOX 998 WALLA WALLA, WA 99362 | Phone no (509) 525-1410

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
ROGER WALTERS 2033 WALLA WALLA AVENUE WALLA WALLA,WA 99362	PRESIDENT 20 00	0	0	0
COLLIN DOMER 4235 NW GREEN HILLS ROAD TOPEKA,KS 66618	VICE-PRESIDENT 5 00	0	0	0
DR AL WAGNER TEXAS A M UNIVERSITY TAMU 2134 ROOM 225 COLLEGE STATION,TX 77843	DIRECTOR 5 00	0	0	0
KENT RUTLEDGE PO BOX 4068 CHEYENNE,WY 82003	ADVISOR 5 00	0	0	0
SARAH NEELY 2033 WALLA WALLA AVENUE WALLA WALLA,WA 99362	SECRETARY 15 00	0	0	0
CJ ARAGON 911 S TENTH STREET TUCUMCARI,NM 88401	DIRECTOR 5 00	0	0	0
COREY RUTLEDGE PO BOX 4068 CHEYENNE,WY 82003	DIRECTOR 5 00	0	0	0
CHUCK SYLVESTER PO BOX 893 17939 HIGHWAY 394 LASALLE,CO 80645	DIRECTOR 5 00	0	0	0
JOHN SMITH 13179 SOUTH MAIN ROAD ROANOKE,LA 70581	DIRECTOR 5 00	0	0	0
HADLEY BARRETT 2544 WELD COUNTY ROAD 50 KERSEY,CO 80644	DIRECTOR 5 00	0	0	0
BUTCH BRATSKY 4381 HI-LINE DRIVE BILLINGS,MT 59106	DIRECTOR 5 00	0	0	0
JERRY FORD PO BOX 367 OSCEOLA,MO 64776	DIRECTOR 5 00	0	0	0
STEVE BIRNIE PO BOX 1238 TWIN FALLS,ID 83303	DIRECTOR 5 00	0	0	0
BRUCE HUNT 300 CHERRY LANE COALINGA,CA 93210	DIRECTOR 5 00	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
TYLER WINES BOISE STATE UNIVERSITY 1857 S 1850 E GOODING,ID 83330	NONE	N/A	RAWHIDE INDIVIDUAL SCHOLARSHIP	500
COLLIN DOMER 4235 NW GREEN HILLS ROAD TOPEKA,KS 66618	NONE	N/A	HEALTH SPECIAL RISK SCHOLARSHIP	750
SHAY CARROLL 31166 ROAD 28 LA JUNTA,CO 81050	NONE	N/A	HARRY VOLD SCHOLARSHIP	2,500
CENTRAL ROCKY MOUNTAIN REGION 3200 WEST C STREET TORRINGTON,WY 82240	NONE	N/A	REGIONAL HIGH POINT SCHOLARSHIP	1,000
NATIONAL HIGH SCOOL RODEO ASSOCIATION 12011 TEJON SUITE 900 DENVER,CO 80234	NONE	N/A	NHSRA SCHOLARSHIP	1,000
BENJAMIN CARSON UTAH VALLEY UNIVERSITY 710 N 1000 E LEHI,UT 84043	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,750
JOEY PAINTER BLACK HILLS STATE UNIVERSITY 11481 RIVER ROAD BUFFALO,SD 57720	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,750
ASHLEY MILLS SOUTHERN ARKANSAS UNIVERSITY PO BOX 9411 MAGNOLIA,AR 717548000	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	2,500
TYLER MITCHELL UNIVERSITY OF NEVADA LAS VEGAS 7122 GROUNDSEL STREET LAS VEAGS,NV 89131	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,250
JUSTIN ZWIEFEL SOUTH DAKOTA STATE UNIVERSITY BOX 2201 BROOKINGS,SD 57007	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,250
TYLER GIBSON SAM HOUSTON STATE UNIVERSITY BOX 2273 HUNTSVILLE,TX 77341	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,000
KATIE VIERSTRA TEXAS TECH UNIVERSITY 3601 4TH STREET LUBBOCK,TX 79430	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,000
CHANT DEFOREST FEATHER RIVER COLLEGE 3656 JASPER LANE WHEATLAND,CA 95692	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,750
CERI MCCAFFERY SW OKLAHOMA STATE UNIVERSITY PO BOX 62 WAYNE,OK 73085	NONE	N/A	BILL ROBINSON MEMORIAL ACADEMIC SCHOLARSHIP	1,250
WESTERN OKLAHOMA STATE COLLEGE 2801 N MAIN ALTUS,OK 73521	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	1,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
UNIVERSITY OF WYOMING PO BOX 3354 LARAMIE, WY 82071	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	1,000
MISSOURI VALLEY COLLEGE 500 E COLLEGE MARSHALL, MO 65340	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	2,500
UTAH VALLEY UNIVERSITY 800 W UNIVERSITY PARKWAY 289 OREM, UT 84058	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	3,500
SAM HOUSTON STATE UNIVERSITY PO BOX 2088 HUNTSVILLE, TX 77340	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	6,000
TARLETON STATE UNIVERSITY BOX T 0640 STEPHENVILLE, TX 76402	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	500
WALLA WALLA COMMUNITY COLLEGE 500 TAUSICK WAY WALLA WALLA, WA 99362	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	8,000
NORTHEASTERN JUNIOR COLLEGE 100 COLLEGE DRIVE STERLING, CO 80751	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	3,000
PANHANDLE STATE UNIVERSITY OPSU 430 GOODWELL, OK 73939	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	500
SOUTWESTERN OKLAHOMA STATE UNIVERSITY 100 CAMPUS DRIVE WEATHERFORD, OK 73096	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	1,500
TEXAS TECH UNIVERISTY - LUBBOCK PO BOX 42141 LUBBOCK, TX 79409	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	3,500
BLACK HILLS STATE UNIVERSITY 1200 UNIVERSITY STREET UNIT 9406 SPEARFISH, SD 57799	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	1,000
CENTRAL WYOMING COLLEGE 2660 PECK AVENUE RIVERTON, WY 82501	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	3,000
MESALANDS COMMUNITY COLLEGE 911 S 10TH STREET TUCUMCARI, NM 88401	NONE	N/A	ALTRIA SCHOLARSHIP AWARDS PROGRAM	1,000
SHAWN MOLITOR WEATHERFORD COLLEGE 1513 SANTA FE DRIVE APT 127 WEATHERFORD, TX 76086	NONE	N/A	SHANE DRURY SCHOLARSHIP	2,500
ASHLEY MILLS SOUTHERN ARKANSAS UNIVERSITY PO BOX 9411 MAGNOLIA, AR 717548000	NONE	N/A	SHANE DRURY SCHOLARSHIP	500

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
JEFFERY WYATT CLARK UNIVERSITY OF WYOMING 1000 E UNIVERSITY AVENUE LARAMIE, WY 82071	NONE	N/A	SHANE DRURY SCHOLARSHIP	500
CARLEY FRAZIER 4204 DETOUR ROAD TOUCHET, WA 99360	NONE	N/A	SHANE DRURY SCHOLARSHIP	500
BIG SKY REGION 1227 SHERIDAN AVENUE CODY, WY 82414	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
CENTRAL PLAINS REGION C/O GARDEN COMMUNITY COLLEGE PO BOX 26 KENDALL, KS 67857	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
CENTRAL ROCKY MOUNTAIN REGION C/O EASTERN WYOMING COLLEGE 3200 WEST C STREET TORRINGTON, WY 82240	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
GREAT PLAINS REGION PO BOX 6050 DEPT 7630 FARGO, ND 58108	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
NORTHWEST REGION C/O WALLA WALLA COMMUNITY COLLEGE 500 TAUSICK WAY WALLA WALLA, WA 99362	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
OZARK REGION C/O MISSOURI VALLEY COLLEGE 500 E COLLEGE MARSHALL, MO 65340	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
ROCKY MOUNTAIN REGION C/O COLLEGE OF SOUTHERN IDAHO PO BOX 1238 TWIN FALLS, ID 83303	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
SOUTHERN REGION C/O TEXAS AM UNIVERSITY TAMU 2134 ROOM 225 COLLEGE STATION, TX 77843	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
SOUTHWEST REGION C/O TARLETON STATE UNIVERSITY BOX T 0640 STEPHENVILLE, TX 76402	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
WEST COAST REGION C/O FEATHER RIVER COLLEGE 570 GOLDEN EAGLE AVENUE QUINCY, CA 95971	NONE	N/A	RODEO ENHANCEMENT GRANT	1,000
Total . . . . ▶ **3a**				69,250

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF.**

OMB No 1545-0047

2012

Name of the organization
NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

Employer identification number
91-1659631

Organization type (check one)

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor Complete Parts I and II

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not total to more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of $5,000 or more during the year . . . . ▶ $ ____________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization
NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

Employer identification number
91-1659631

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HOLDEN FOUNDATION 500 LAKE COOK ROAD SUITE 400 DEERFIELD, IL 60015	$ 30,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
2	BILL ROBINSON MEMORIAL SCHOLARSHIP PO BOX 865 SANGER, TX 76266	$ 13,500	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
3	ALTRIA 6601 WEST BROAD STREET RICHMOND, VA 23285	$ 36,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
4	KSC FREIGHT INC PO BOX 68817 SEATTLE, WA 98168	$ 5,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
5	NATIONAL INTERCOLLEGIATE RODEO ASSOCIATION 2033 WALLA WALLA AVENUE WALLA WALLA, WA 99362	$ 48,350	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Name of organization
NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

Employer identification number
91-1659631

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization
NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

Employer identification number
91-1659631

Part III ***Exclusively*** **religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than $1,000 for the year.** Complete columns **(a)** through **(e) and** the following line entry
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

TY 2012 Accounting Fees Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING EXPENSE	1,030	0	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2012 Depreciation Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
2033 WALLA WALLA AVENUE (50% ADMINISTRATIVE)	2010-03-12	121,655	9,241	SL	39 000000000000	3,062	0	3,062	
2033 WALLA WALLA AVENUE (50% RENTAL)	2010-03-12	121,656	9,241	SL	39 000000000000	3,062	3,062	3,062	

TY 2012 Investments - Land Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
2033 WALLA WALLA AVENUE (50% RENTAL)	121,656	12,303	109,353	

TY 2012 Land, Etc. Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
2033 WALLA WALLA AVENUE (50% ADMINISTRATIVE)	121,655	12,303	109,352	

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TY 2012 Other Expenses Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE EXPENSE	7,389	0	0	0
ADMINISTRATIVE EXPENSE - NIRA	10,000	0	0	0
FRIENDS OF FOUNDATION PROMOTION	30,000	0	0	0
RAWHIDE COACHES BREAKFAST	1,285	0	1,285	0
SPECIAL EVENT EXPENSE	131	0	131	0
HISTORICAL PRESERVATION EXPENSE	98	0	98	0

TY 2012 Other Income Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	15,300		15,300

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TY 2012 Taxes Schedule

Name: NATIONAL INTERCOLLEGIATE RODEO FOUNDATION

EIN: 91-1659631

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
REAL ESTATE TAXES	1,788	0	1,788	0
REAL ESTATE TAXES	1,788	1,788	1,788	0