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Form **990**

Department of the Treasury
Internal Revenue Service

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)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 10-01-2012 , 2012, and ending 09-30-2013

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

C Name of organization
CRAZY HORSE MEMORIAL FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
12151 AVE OF THE CHIEFS

City or town, state or country, and ZIP + 4
CRAZY HORSE, SD 577309506

D Employer identification number
46-0220678

E Telephone number
(605) 673-4681

G Gross receipts $ 7,304,151

F Name and address of principal officer
RUTH ZIOLKOWSKI
12151 AVE OF THE CHIEFS
CUSTER, SD 577309506

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW CRAZYHORSE ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1948

M State of legal domicile SD

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE MISSION OF CRAZY HORSE MEMORIAL FOUNDATION IS TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS SINCE ITS FOUNDING IN 1948 BY KORCZAK ZIOLKOWSKI, THE FOUNDATION HAS DEMONSTRATED ITS COMMITMENT TO THIS ENDEAVOR BY UNDERTAKING THE WORLD'S LARGEST SCULPTURAL CARVING OF LAKOTA LEADER CRAZY HORSE CRAZY HORSE WAS A GREAT AND PATRIOTIC HERO TO NATIVE AMERICANS AND IS REMEMBERED FOR HIS SKILL IN BATTLE, CHARACTER, LOYALTY TO HIS PEOPLE, AND DEDICATION TO HIS PERSONAL VISION OF SERVING HIS PEOPLE AND PRESERVING THEIR VALUED CULTURE HIS SPIRIT IS A ROLE MODEL OF SELFLESS DEDICATION AND SERVICE TO OTHERS ALTHOUGH THE CRAZY HORSE MOUNTAIN CARVING HAS CONTINUED TO BE THE PRIMARY FOCUS OF THE FOUNDATION, OPERATIONS HAVE EXPANDED TO HONOR KORCZAK'S ORIGINAL DIRECTIVE THE FOUNDATION IS NOW NOT JUST A COLOSSAL MOUNTAIN CARVING, BUT ALSO AN OUTSTANDING EXAMPLE OF NATIVE AMERICAN CULTURE AND HERITAGE THIS INCLUDES EDUCATIONAL AND CULTURAL PROGRAMM

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	27
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	24
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	**5**	140
6	Total number of volunteers (estimate if necessary)	**6**	1
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	5,720,319	1,898,629
9	Program service revenue (Part VIII, line 2g)	3,917,924	3,966,249
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	181,148	221,443
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,929	-7,066
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,823,320	6,079,255
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	238,295	255,027
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,566,179	2,592,548
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶469,104		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,543,988	2,756,927
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	5,348,462	5,604,502
19	Revenue less expenses Subtract line 18 from line 12	4,474,858	474,753

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	57,494,250	57,791,928
21	Total liabilities (Part X, line 26)	1,271,466	956,381
22	Net assets or fund balances Subtract line 21 from line 20	56,222,784	56,835,547

Part II Signature Block

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

****** | 2014-01-15
Signature of officer | Date

RUTH ZIOLKOWSKI CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
FRED F KRUSH CPA		2014-02-12		

Firm's name ▶ KETEL THORSTENSON LLP | Firm's EIN ▶

Firm's address ▶ PO BOX 3140
RAPID CITY, SD 577093140 | Phone no (605) 342-5630

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

THE MISSION OF CRAZY HORSE MEMORIAL FOUNDATION IS TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS SINCE ITS FOUNDING IN 1948 BY KORCZAK ZIOLKOWSKI, THE FOUNDATION HAS DEMONSTRATED ITS COMMITMENT TO THIS ENDEAVOR BY UNDERTAKING THE WORLD'S LARGEST SCULPTURAL CARVING OF LAKOTA LEADER CRAZY HORSE CRAZY HORSE WAS A GREAT AND PATRIOTIC HERO TO NATIVE AMERICANS AND IS REMEMBERED FOR HIS SKILL IN BATTLE, CHARACTER, LOYALTY TO HIS PEOPLE, AND DEDICATION TO HIS PERSONAL VISION OF SERVING HIS PEOPLE AND PRESERVING THEIR VALUED CULTURE HIS SPIRIT IS A ROLE MODEL OF SELFLESS DEDICATION AND SERVICE TO OTHERS ALTHOUGH THE CRAZY HORSE MOUNTAIN CARVING HAS CONTINUED TO BE THE PRIMARY FOCUS OF THE FOUNDATION, OPERATIONS HAVE EXPANDED TO HONOR KORCZAK'S ORIGINAL DIRECTIVE THE FOUNDATION IS NOW NOT JUST A COLOSSAL MOUNTAIN CARVING, BUT ALSO AN OUTSTANDING EXAMPLE OF NATIVE AMERICAN CULTURE AND HERITAGE THIS INCLUDES EDUCATIONAL AND CULTURAL PROGRAMM

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 3,587,014 including grants of $ 255,027) (Revenue $ 3,864,553)

EXPENSES TOTALING 3,397,391 DIRECTLY SUPPORT THE FOUNDATION'S PROGRAMS THIS TOTAL DOES NOT INCLUDE THE ANNUAL CASH OUTLAY DIRECTED TOWARD ENHANCING THE CRAZY HORSE MOUNTAIN CARVING, WHICH TOTALED 1,431,467 DURING FY13 WITHOUT THE FUNDS DIRECTED TO THIS ENDEAVOR, OUR MISSION WOULD NOT BE ACHIEVED IF THIS AMOUNT WERE ALLOWED TO BE REPORTED AS PROGRAM EXPENSES UNDER IRS GUIDELINES AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, THE FOUNDATION'S TOTAL PROGRAM EXPENSES WOULD BE REFLECTED AS 5,018,481 OR 71% OF THE TOTAL WE DO NOT RELY ON ANY GOVERNMENT FUNDING TO SUPPORT OUR MISSION ALL FUNDS ARE RAISED THROUGH THE FUNDRAISING EFFORTS OF OUR EMPLOYEES AND BOARD MEMBERS AND THROUGH VISITOR ADMISSIONS WE TAKE OUR FIDUCIARY RESPONSIBILITIES SERIOUSLY AND STRIVE (CONTINUED ON SCHEDULE 0) TO SPEND EACH DOLLAR AS IF IT WERE COMING DIRECTLY FROM OUR OWN POCKET MEMBERS OF KORCZAK ZIOLKOWSKI'S FAMILY AND THE FOUNDATION'S STAFF CONTINUE TO WORK TIRELESSLY IN ALL ASPECTS OF THE FOUNDATION OPERATIONS TO ENSURE HIS DREAM IS FULFILLED AND THE DOLLARS ARE SPENT PRUDENTLY THE MOUNTAIN CARVING OF CRAZY HORSE CONTINUES ON A DAILY BASIS AS WEATHER, AVAILABILITY OF FINANCING, AND ENGINEERING CHALLENGES ALLOW THE COMPLETED MOUNTAIN IS EXPECTED TO BE 641 FEET LONG BY 563 FEET HIGH CRAZY HORSE'S COMPLETED HEAD IS 87 FEET 6 INCHES HIGH THE HORSE'S HEAD, CURRENTLY THE FOCUS OF WORK ON THE MOUNTAIN, IS 219 FEET OR 22 STORIES HIGH THE MOUNTAIN CREW USES PRECISION EXPLOSIVE ENGINEERING TO CAREFULLY AND SAFELY REMOVE AND SHAPE THE ROCK OF THE MOUNTAIN DURING FY13, 27,791 TONS OF ROCK WERE REMOVED AND 10,173 MANHOURS WERE SPENT ON THE MOUNTAIN CARVING TOTAL DOLLARS INVESTED IN THE MEMORIAL TO DATE TOTAL OVER 30 MILLION THE INDIAN MUSEUM OF NORTH AMERICA IS HOME TO AN EXTRAORDINARY COLLECTION OF ART AND ARTIFATS REFLECTING THE DIVERSE HISTORIES AND CULTURES OF THE AMERICAN INDIAN PEOPLE CLOSE TO 90% OF THE MUSEUM COLLECTION HAS BEEN DONATED BY BOTH NATIVE AMERICANS AND NON-NATIVES WHO HAVE DECIDED THAT THE MUSEUM SHOULD BE THE PERMANENT HOME FOR THEIR AMERICAN INDIAN ARTIFACTS BOTH INDIAN AND NON-INDIAN STUDENTS HAVE THE OPPORTUNITY TO STUDY AND LEARN FROM THE DISPLAYS DURING FY13, COLLECTIONS VALUED AT 181,732 WERE DONATED TO THE FOUNDATION FOR DISPLAY THE TOTAL COLLECTION CURRENTLY STANDS AT OVER 6 MILLION THE NATIVE AMERICAN CULTURAL CENTER PROVIDES A NUMBER OF UNIQUE EDUCATIONAL OPPORTUNITIES GEARED TO ENHANCE THE VISITOR EXPERIENCE ONE-OF-A-KIND ARTIFACT COLLECTIONS ARE DISPLAYED, NATIVE ARTISANS/VENDORS ARE SHOWCASED, AND SPECIAL ACTIVITIES AND GAMES ARE FEATURED THE CENTER HOSTS AND ENCOURAGES MANY HANDS-ON ACTIVITIES (E G PLAYING LAKOTA GAMES AND MAKING LAKOTA CRAFTS) ACTIVITIES ALWAYS INCLUDE EXPLANATIONS OF CULTURAL SIGNIFICANCE AND USAGE IN ORDER TO TEACH THE PROPER CULTURAL RESPECT NATIVE AMERICAN ARTISTS FROM ALL OVER NORTH AMERICA SPEND MUCH OF THE SUMMER IN RESIDENCE AT THE CENTER, WHERE THEY ARE PROVIDED SPACE AT NO CHARGE THEY ARE ABLE TO CREATE AND SELL THEIR WORK WHILE INTERACTING WITH VISITORS, WHICH PROVIDES A VALUABLE CULTURAL EXCHANGE FOR BOTH PARTIES DURING FY13, 25 NATIVE AMERICAN ARTISTS WERE HOSTED IN THE CULTURAL CENTER THE INDIAN UNIVERSITY OF NORTH AMERICA WAS COMPLETED IN FY10 AND HOUSES STUDENTS IN ITS DORMITORIES OVER THE SUMMER MONTHS STUDENTS TAKE COLLEGE CREDIT CLASSES AS PART OF A SUMMER CURRICULUM (IN CONJUNCTION WITH THE UNIVERSITY OF SOUTH DAKOTA) AND ALSO RECEIVE LIFE LEARNING SKILLS BY WORKING AT THE MEMORIAL IN BOTH FRONT LINE SERVICE AND BEHIND THE SCENES SUPPORT ROLES THE FOCUS OF THIS INITIATIVE IS THE RECRUITMENT AND RETENTION OF AMERICAN INDIAN YOUTH THROUGH A PRIORITY EMPHASIS ON EDUCATION AND LEARNING JOB SKILLS DURING THE SUMMER OF 2013, 30 STUDENTS PARTICIPATED IN THIS PROGRAM AND TOOK ENGLISH, ALGEBRA, AND AMERICAN INDIAN STUDIES WHILE WORKING IN PAID INTERNSHIP JOBS AT THE MEMORIAL THE FOUNDATION ALSO SUPPORTS MANY OTHER NATIVE AMERICAN STUDENTS THROUGH ITS SCHOLARSHIP PROGRAM DURING FY13, THE FOUNDATION PROVIDED 178,756 TO VARIOUS UNIVERSITIES AND OTHER ORGANIZATIONS THAT DIRECTLY SUPPORTED THE EDUCATIONAL NEEDS OF NATIVE AMERICANS THE FOUNDATION ACCEPTS NO GOVERNMENT FUNDING FOR THE MOUNTAIN CARVING OR ANY OF ITS OTHER PROGRAM SERVICES VISITOR ADMISSIONS AND GENEROUS DONATIONS FROM THE PUBLIC ALLOW OPERATIONS TO CONTINUE AS THE FOUNDATION WORKS TO MAKE KORCZAK'S DREAM A REALITY FOR THE OVER 1 MILLION ANNUAL VISITORS OF CRAZY HORSE MEMORIAL

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 3,587,014

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** 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*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	Yes	
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, 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," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	17		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	140		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	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)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	27		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	24		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		No
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**		No
14	Did the organization have a written document retention and destruction policy?	**14**		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶RUTH ZIOLKOWSKI 12151 AVENUE OF THE CHIEFS CRAZY HORSE, SD (605)673-4681

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . . ☑

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RUTH ZIOLKOWSKI CEO	80 00	X		X				159,654	0	8,824
(2) MONIQUE ZIOLKOWSKI-HOWE RES ARTIST	80 00	X		X				82,346	0	6,504
(3) JADWIGA ZIOLKOWSKI EX VP & SEC	80 00	X		X				80,510	0	10,110
(4) RICHARD TOBIAS CHAIRMAN	1 00	X		X				0	0	0
(5) BILL COLSON DIRECTOR	1 00	X						0	0	0
(6) AL CORNELLA DIRECTOR	1 00	X						0	0	0
(7) WARREN HARMING TREASURER	1 00	X		X				0	0	0
(8) DON DUNMIRE DIRECTOR	1 00	X						0	0	0
(9) GARY BROWN DIRECTOR	1 00	X						0	0	0
(10) DR JEFF HENDERSON DIRECTOR	1 00	X						0	0	0
(11) JACK MARSH DIRECTOR	1 00	X						0	0	0
(12) DR SIDNEY GOSS DIRECTOR	1 00	X						0	0	0
(13) MSG WILLIAM O'CONNELL DIRECTOR	1 00	X						0	0	0
(14) WILLIAM TURNER DIRECTOR	1 00	X						0	0	0
(15) JERRY BROWN DIRECTOR	1 00	X						0	0	0
(16) DON MONTILEAUX DIRECTOR	1 00	X						0	0	0
(17) KENT MUNDON DIRECTOR	1 00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) RAY TRANKLE DIRECTOR	1 00	X						0	0	0
(19) TOMMIE LOU MOYLE DIRECTOR	1 00	X						0	0	0
(20) GARY RENNER DIRECTOR	1 00	X						0	0	0
(21) JEFF PARKER DIRECTOR	1 00	X						0	0	0
(22) JOHN ROZELL DIRECTOR	1 00	X						0	0	0
(23) CLINTON WAARA DIRECTOR	1 00	X						0	0	0
(24) JAMES EMERY DIRECTOR	1 00	X						0	0	0
(25) DR LAUREL VERMILLION DIRECTOR	1 00	X						0	0	0
(26) ANNE R MCFARLAND DIRECTOR		X						0	0	0
(27) RICHARD MEYER DIRECTOR		X						0	0	0
(28) JOE KONKOL CONTROLLER	50 00			X				71,704	0	9,846

1b	**Sub-Total** . . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . . ▶	394,214		35,284

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶1

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
MARK ZIOLKOWSKI , 707 LINCOLN CUSTER SD 57730	FORESTRY/ROCK C	178,887

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶1

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,898,629				
	g	Noncash contributions included in lines 1a-1f $	251,427				
	h	**Total.** Add lines 1a-1f		1,898,629			
Program Service Revenue			Business Code				
	2a	ADMISSIONS	900099	3,803,234	3,803,234		
	b	TRADEMARK INCOME	900099	111,077			111,077
	c	MISCELLANEOUS INCOME	900099	26,638			26,638
	d	INDIAN UNIVERSITY FEES	611710	25,300	25,300		
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		3,966,249			
	3	Investment income (including dividends, interest, and other similar amounts)		167,820			167,820
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents	36,019				
	b	Less rental expenses	43,181				
	c	Rental income or (loss)	-7,162				
	d	Net rental income or (loss)		-7,162	-7,162		
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	1,205,033				
	b	Less cost or other basis and sales expenses	1,151,410				
	c	Gain or (loss)	53,623				
	d	Net gain or (loss)		53,623			53,623
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities See Part IV, line 19	a 32,750				
	b	Less direct expenses	b 23,357				
	c	Net income or (loss) from gaming activities		9,393			9,393
	10a	Gross sales of inventory, less returns and allowances	a 5,862				
	b	Less cost of goods sold	b 6,948				
	c	Net income or (loss) from sales of inventory		-1,086			-1,086
		Miscellaneous Revenue	Business Code				
	11a	TIMBER SALES	110000	-8,211			-8,211
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		-8,211			
	12	**Total revenue.** See Instructions		6,079,255	3,821,372		359,254

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	240,200	240,200		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	14,827	14,827		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	449,337	196,277	221,540	31,520
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,626,373	1,033,830	374,960	217,583
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	52,288	32,718	11,384	8,186
9 Other employee benefits	298,423	202,806	53,854	41,763
10 Payroll taxes	166,127	98,015	44,854	23,258
11 Fees for services (non-employees)				
a Management				
b Legal	37,905		37,905	
c Accounting	26,971		26,971	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	23,748		23,748	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	465,416	212,707	239,478	13,231
12 Advertising and promotion	473,239	353,314	47,329	72,596
13 Office expenses	424,643	270,635	124,118	29,890
14 Information technology				
15 Royalties . .				
16 Occupancy	353,407	293,160	55,728	4,519
17 Travel	72,094	34,455	13,776	23,863
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	483,368	459,200	24,168	
23 Insurance	24,667	22,200	2,467	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a LICENSES AND OTHER TAXES	194,395	3,193	191,202	
b PROMOTIONAL MEALS/FOOD	95,745	68,811	26,934	
c EQUIPMENT REPAIRS	47,247	21,974	25,273	
d LASER SHOW	23,467	23,467		
e All other expenses	10,615	5,225	2,695	2,695
25 **Total functional expenses.** Add lines 1 through 24e	5,604,502	3,587,014	1,548,384	469,104
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X . . . . . ☑

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		162,880	1	324,817
	2	Savings and temporary cash investments		678,122	2	913,489
	3	Pledges and grants receivable, net		18,432	3	18,432
	4	Accounts receivable, net		123,412	4	88,030
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		145,706	8	149,004
	9	Prepaid expenses and deferred charges		50,926	9	45,305
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 49,374,646			
	b	Less accumulated depreciation	10b 7,555,833	40,751,584	10c	41,818,813
	11	Investments—publicly traded securities		7,794,753	11	6,499,711
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		7,768,435	15	7,934,327
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		57,494,250	16	57,791,928
Liabilities	17	Accounts payable and accrued expenses		483,686	17	540,269
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		415,583	22	237,627
	23	Secured mortgages and notes payable to unrelated third parties		316,483	23	135,171
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		55,714	25	43,314
	26	**Total liabilities.** Add lines 17 through 25		1,271,466	26	956,381
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		48,711,849	27	50,391,600
	28	Temporarily restricted net assets		4,868,331	28	3,799,461
	29	Permanently restricted net assets		2,642,604	29	2,644,486
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		56,222,784	33	56,835,547
	34	Total liabilities and net assets/fund balances		57,494,250	34	57,791,928

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,079,255
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,604,502
3	Revenue less expenses Subtract line 2 from line 1	3	474,753
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	56,222,784
5	Net unrealized gains (losses) on investments	5	138,010
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	56,835,547

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1 - 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	5,257,087	1,696,079	3,283,119	5,720,319	1,898,629	17,855,233
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	3,710,854	3,931,688	3,593,750	3,870,035	3,864,553	18,970,880
3 Gross receipts from activities that are not an unrelated trade or business under section 513	129,670	100,523	95,953	204,176	168,116	698,438
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	9,097,611	5,728,290	6,972,822	9,794,530	5,931,298	37,524,551
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	3,500,000		1,000,000	3,500,000		8,000,000
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	3,500,000		1,000,000	3,500,000		8,000,000
8 **Public support** (Subtract line 7c from line 6)						29,524,551

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	9,097,611	5,728,290	6,972,822	9,794,530	5,931,298	37,524,551
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	241,557	186,000	191,382	133,466	167,820	920,225
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	241,557	186,000	191,382	133,466	167,820	920,225
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)	9,339,168	5,914,290	7,164,204	9,927,996	6,099,118	38,444,776

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	76 800 %
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	74 190 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	2 000 %
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	2 000 %

19a **33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ 181,732

(ii) Assets included in Form 990, Part X ▶ $ 37,496,791

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☑ Public exhibition
- b ☑ Scholarly research
- c ☑ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	3,411,054	2,992,564	3,032,357	2,682,262	2,560,452
b	Contributions	1,882	4,306	13,819	101,002	100,659
c	Net investment earnings, gains, and losses	309,975	414,184	-53,612	249,093	105,151
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					84,000
g	End of year balance	3,722,911	3,411,054	2,992,564	3,032,357	2,682,262

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 4 000 %
- b Permanent endowment ▶ 71 000 %
- c Temporarily restricted endowment ▶ 25 000 %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)	Yes	
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,562,657		3,562,657
b Buildings				
c Leasehold improvements				
d Equipment		4,269,335	3,735,554	533,781
e Other		41,542,654	3,820,279	37,722,375
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				41,818,813

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ARTIFACTS AND ARTWORK	6,843,775
(2) COPYRIGHTS AND TRADEMARKS, NET	537,063
(3) BRONZES	290,442
(4) CASH VALUE OF LIFE INSURANCE	154,287
(5) BOOKS FOR LIBRARY, NET	108,760
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	7,934,327

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
CHARITABLE GIFT ANNUITY	43,314
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	43,314

2. Fin 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	6,290,752
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	138,010		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	73,487		
e	Add lines **2a** through **2d**			2e	211,497
3	Subtract line **2e** from line **1**			3	6,079,255
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	6,079,255

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	5,677,989
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	73,487		
e	Add lines **2a** through **2d**			2e	73,487
3	Subtract line **2e** from line **1**			3	5,604,502
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	5,604,502

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
COLLECTIONS AND RELATION TO EXEMPT PURPOSE	SCHEDULE D, PAGE 2, PART III, LINE 4	THE COLLECTION CONTAINS THE CRAZY HORSE MEMORIAL MOUNTAIN CARVING, NATIVE AMERICAN ARTIFACTS, AND ARTS AND CRAFTS IN AN EFFORT TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS
INTENDED USES FOR ENDOWMENT FUNDS	SCHEDULE D, PAGE 2, PART V, LINE 4	THE EARNINGS OF THE ENDOWMENT FUNDS ARE TO BE USED BY THE FOUNDATION TO MEET THE AREA OF GREATEST NEED IN SUPPORT OF THE OVERALL FOUNDATION MISSION OF HONORING THE CULTURE, TRADITION, AND LIVING HERITAGE OF NORTH AMERICAN INDIANS IT IS THE HOPE OF THE FOUNDATION THAT THE ENDOWMENT WILL GROW TO A LEVEL THAT WILL SUSTAIN OPERATIONS AND CREATE LESS RELIANCE ON ANNUAL CONTRIBUTIONS
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	ACCOUNTING GUIDANCE FOR UNCERTAINTY IN INCOME TAXES PRESCRIBES A RECOGNITION THRESHOLD OF MORE LIKELY THAN NOT, AND A MEASUREMENT ATTRIBUTE FOR ALL TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN, IN ORDER FOR THESE TAX POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS AT SEPTEMBER 30, 2013, THE FOUNDATION BELIEVES NO SIGNIFICANT UNCERTAIN TAX POSITIONS OR LIABILITIES, OR INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS EXIST IN ACCORDANCE WITH THE APPLICABLE STATUTE OF LIMITATIONS, THE FOUNDATION'S TAX RETURNS COULD BE AUDITED BY THE INTERNAL REVENUE SERVICE FOR THE YEARS ENDED SEPTEMBER 30, 2010 TO 2013
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 2D	CAMPGROUND RENTAL EXPENSE 43,182 INVENTORY COST OF SALES 6,948 COST OF FUNDRAISING 23,357
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	CAMPGROUND RENTAL EXPENSE 43,182 INVENTORY COST OF SALES 6,948 COST OF FUNDRAISING 23,357

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
Total . . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

AL, PA, CA, CO, KY, MA, NH, NY, NC, OH, OR, SC, VA, CT, WA, AR, IL, LA, NJ, NM, WI, KS, MD, TN, MN, MI, WV, RI, FL, MS, AK, AZ, ND, ME, UT, OK, DC, MO, DE, HI, ID, IN, IA, MT, NE, NV, SD, TX, VT, WY

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				( )
	11 Net income summary Combine line 3, column (d), and line 10 ▶				

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue			32,750	32,750
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes			23,357	23,357
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☑ No	☐ Yes ☑ No	☐ Yes ☑ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				23,357
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				9,393

9 Enter the state(s) in which the organization operates gaming activities SD

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☑ No

b If "No," explain THE RAFFLE SALES ARE SOLD AT ONE SITE AND THERE IS NO NEED FOR A

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☑ No

b If "Yes," explain

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☑ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☑ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	100 000 %
b	An outside facility	13b	

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ RUTH ZIOLKOWSKI

Address ▶ 12151 AVENUE OF THE CHIEFS
CRAZY HORSE, SD 57730

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☑ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶ JOE KONKOL

Gaming manager compensation ▶ $ 500

Description of services provided ▶ RECONCILES TICKETS SOLD TO CASH RECEIVED

☑ Director/officer ☑ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☑ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) WESTERN DAKOTA VO-TECH 800 MICKELSON DR RAPID CITY,SD 57703	46-0340050	GOVT	24,000				SCHOLARSHIP
(2) RAPID CITY FOOD BANK 814 NORTH MAPEL RAPID CITY,SD 57701	36-3293534	3	46,691				FOOD FOR HUNGRY
(3) OGLALA LAKOTA COLLEGE PO BOX 490 KYLE,SD 57752	23-7135915	3	40,500				SCHOLARSHIP
(4) SOUTH DAKOTA STATE UNIVERSITY 815 MEDARY AVE BOX 525 BROOKINGS,SD 57007	46-0273801	GOVT	7,999				SCHOLARSHIP
(5) BLACK HILLS STATE UNIVERSITY 1200 UNIVERSITY AVE SPEARFISH,SD 57799	23-7428348	GOVT	8,500				SCHOLARSHIP
(6) UNIVERSITY OF SOUTH DAKOTA PO BOX 5555 VERMILLION,SD 57069	46-6018891	GOVT	27,180				SCHOLARSHIP
(7) NORTHERN STATE UNIVERSITY 620 15TH AVE SE BECKMAN BLD ABERDEEN,SD 57401	23-7002314	GOVT	10,000				SCHOLARSHIP
(8) SITTING BULL COLLEGE RR1 FT YATES,ND 58538	23-7373765	GOVT	10,000				SCHOLARSHIP
(9) PRESENTATION COLLEGE 1500 N MAIN ST ABERDEEN,SD 57401	46-0280847	GOVT	9,000				SCHOLARSHIP
(10) SD SCHOOL OF MINES & TECHNOLOGY 501 E ST JAMES RAPID CITY,SD 57701	46-6011771	GOVT	6,000				SCHOLARSHIP
(11) DAKOTA WESLEYAN UNIVERSITY 1200 W UNIVERSITY WAY MITCHELL,SD 57301	46-0224589	GOVT	5,500				SCHOLARSHIP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 11

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) CASH	30	14,827			

Part IV **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	CRAZY HORSE MAKES CONTRIBUTIONS TO THE VARIOUS ACCREDITED INSTITUTIONS FOR SCHOLARSHIPS WITH THE REQUIREMENT THAT THE SCHOLARSHIP GOES TO NATIVE AMERICAN STUDENTS TO HELP FURTHER THEIR EDUCATION THE INSTITUTION DECIDES WHICH STUDENTS WILL RECEIVE THE SCHOLARSHIPS AND PERIODICALLY PROVIDES CRAZY HORSE WITH A LISTING OF THESE INDIVIDUALS SO THAT CRAZY HORSE CAN MONITOR THAT THE FUNDS WENT TO NATIVE AMERICAN STUDENTS IN CERTAIN LIMITED INSTANCES, FUNDS ARE PAID DIRECTLY TO THE STUDENT IN ADDITION, A FOOD DRIVE IS HELD AT CRAZY HORSE TO SUPPORT THE LOCAL FOOD BANK THE FUNDS ARE GIVEN TO THIS 501(C)(3) ORGANIZATION TO SUPPORT ITS GENERAL OPERATIONS

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 46-0220678
Name: CRAZY HORSE MEMORIAL FOUNDATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WESTERN DAKOTA VO-TECH800 MICKELSON DR RAPID CITY,SD 57703	46-0340050	GOVT	24,000				SCHOLARSHIP
RAPID CITY FOOD BANK 814 NORTH MAPEL RAPID CITY,SD 57701	36-3293534	3	46,691				FOOD FOR HUNGRY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
OGLALA LAKOTA COLLEGE PO BOX 490 KYLE,SD 57752	23-7135915	3	40,500				SCHOLARSHIP
SOUTH DAKOTA STATE UNIVERSITY815 MEDARY AVE BOX 525 BROOKINGS,SD 57007	46-0273801	GOVT	7,999				SCHOLARSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
BLACK HILLS STATE UNIVERSITY1200 UNIVERSITY AVE SPEARFISH,SD 57799	23-7428348	GOVT	8,500				SCHOLARSHIP
UNIVERSITY OF SOUTH DAKOTAPO BOX 5555 VERMILLION,SD 57069	46-6018891	GOVT	27,180				SCHOLARSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
NORTHERN STATE UNIVERSITY620 15TH AVE SE BECKMAN BLD ABERDEEN,SD 57401	23-7002314	GOVT	10,000				SCHOLARSHIP
SITTING BULL COLLEGE RR1 FT YATES,ND 58538	23-7373765	GOVT	10,000				SCHOLARSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
PRESENTATION COLLEGE 1500 N MAIN ST ABERDEEN,SD 57401	46-0280847	GOVT	9,000				SCHOLARSHIP
SD SCHOOL OF MINES & TECHNOLOGY501 E ST JAMES RAPID CITY,SD 57701	46-6011771	GOVT	6,000				SCHOLARSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
DAKOTA WESLEYAN UNIVERSITY1200 W UNIVERSITY WAY MITCHELL,SD 57301	46-0224589	GOVT	5,500				SCHOLARSHIP

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☑ Compensation committee	☑ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported as deferred in prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
(1)RUTH ZIOLKOWSKI CEO	**(i)** **(ii)**	159,654			4,034	4,790	168,478	

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Identifier	Return Reference	Explanation

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) RUTH ZIOLKOWSKI - CONTRACT FOR DEED		PURCHASE OF LAND & BUILDINGS	X		1,940,000	237,627		No	Yes		Yes	
Total			▶ $			237,627						

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) KORCZAK'S HERITAGE	FAMILY	111,077	TRADEMARK		No
(2) MARK ZIOLKOWSKI	FAMILY	178,887	INDEP CONTRACTOR		No
(3) ADAM ZIOLKOWSKI	FAMILY	67,700	PAYROLL		No
(4) CAS ZIOLKOWSKI	FAMILY	74,000	PAYROLL		No
(5) DAWN ZIOLKOWSKI	FAMILY	35,308	PAYROLL		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE L PART V	AS NOTED IN SCHEDULE O KORCZAKS HERITAGE IS REIMBURSED BY THE FOUNDATION FOR SALARIES PAID TO OFFICERS WHO ALLOCATE THEIR TIME BETWEEN THE TWO ORGANIZATIONS SEE SCHEDULE O PART VII FOR ADDITIONAL INFORMATION REGARDING THE ZIOLKOWSKI FAMILY INVOLVEMENT IN THE FOUNDATION

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art	X	84	181,732	EXPERT OPINION
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (EXPLOSIVE/EQUIP)	X	13	57,660	COST
26	Other ▶ (PROFESS FEES)	X	5	12,035	COST
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . **29** 1

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II			
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier	Return Reference	Explanation

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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
CRAZY HORSE MEMORIAL FOUNDATION

Employer identification number
46-0220678

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	THE MISSION OF CRAZY HORSE MEMORIAL FOUNDATION IS TO PROTECT AND PRESERVE THE CULTURE, TRADITION, AND LIVING HERITAGE OF THE NORTH AMERICAN INDIANS SINCE ITS FOUNDING IN 1948 BY KORCZAK ZIOLKOWSKI, THE FOUNDATION HAS DEMONSTRATED ITS COMMITMENT TO THIS ENDEAVOR BY UNDERTAKING THE WORLD'S LARGEST SCULPTURAL CARVING OF LAKOTA LEADER CRAZY HORSE. CRAZY HORSE WAS A GREAT AND PATRIOTIC HERO TO NATIVE AMERICANS AND IS REMEMBERED FOR HIS SKILL IN BATTLE, CHARACTER, LOYALTY TO HIS PEOPLE, AND DEDICATION TO HIS PERSONAL VISION OF SERVING HIS PEOPLE AND PRESERVING THEIR VALUED CULTURE. HIS SPIRIT IS A ROLE MODEL OF SELFLESS DEDICATION AND SERVICE TO OTHERS. ALTHOUGH THE CRAZY HORSE MOUNTAIN CARVING HAS CONTINUED TO BE THE PRIMARY FOCUS OF THE FOUNDATION, OPERATIONS HAVE EXPANDED TO HONOR KORCZAK'S ORIGINAL DIRECTIVE. THE FOUNDATION IS NOW NOT JUST A COLOSSAL MOUNTAIN CARVING, BUT ALSO AN OUTSTANDING EXAMPLE OF NATIVE AMERICAN CULTURE AND HERITAGE. THIS INCLUDES EDUCATIONAL AND CULTURAL PROGRAMMING, A REPOSITORY FOR NATIVE AMERICAN ARTIFACTS, ARTS AND CRAFTS THROUGH THE INDIAN MUSEUM OF NORTH AMERICA AND THE NATIVE AMERICAN EDUCATIONAL AND CULTURAL CENTER, AND THE INDIAN UNIVERSITY OF NORTH AMERICA

Identifier	Return Reference	Explanation
FIRST ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4A	TO SPEND EACH DOLLAR AS IF IT WERE COMING DIRECTLY FROM OUR OWN POCKET MEMBERS OF KORCZAK ZIOLKOWSKI'S FAMILY AND THE FOUNDATION'S STAFF CONTINUE TO WORK TIRELESSLY IN ALL ASPECTS OF THE FOUNDATION OPERATIONS TO ENSURE HIS DREAM IS FULFILLED AND THE DOLLARS ARE SPENT PRUDENTLY THE MOUNTAIN CARVING OF CRAZY HORSE CONTINUES ON A DAILY BASIS AS WEATHER, AVAILABILITY OF FINANCING, AND ENGINEERING CHALLENGES ALLOW THE COMPLETED MOUNTAIN IS EXPECTED TO BE 641 FEET LONG BY 563 FEET HIGH CRAZY HORSE'S COMPLETED HEAD IS 87 FEET 6 INCHES HIGH THE HORSE'S HEAD, CURRENTLY THE FOCUS OF WORK ON THE MOUNTAIN, IS 219 FEET OR 22 STORIES HIGH THE MOUNTAIN CREW USES PRECISION EXPLOSIVE ENGINEERING TO CAREFULLY AND SAFELY REMOVE AND SHAPE THE ROCK OF THE MOUNTAIN DURING FY13, 27,791 TONS OF ROCK WERE REMOVED AND 10,173 MANHOURS WERE SPENT ON THE MOUNTAIN CARVING TOTAL DOLLARS INVESTED IN THE MEMORIAL TO DATE TOTAL OVER 30 MILLION THE INDIAN MUSEUM OF NORTH AMERICA IS HOME TO AN EXTRAORDINARY COLLECTION OF ART AND ARTIFATS REFLECTING THE DIVERSE HISTORIES AND CULTURES OF THE AMERICAN INDIAN PEOPLE CLOSE TO 90% OF THE MUSEUM COLLECTION HAS BEEN DONATED BY BOTH NATIVE AMERICANS AND NON-NATIVES WHO HAVE DECIDED THAT THE MUSEUM SHOULD BE THE PERMANENT HOME FOR THEIR AMERICAN INDIAN ARTIFACTS BOTH INDIAN AND NON-INDIAN STUDENTS HAVE THE OPPORTUNITY TO STUDY AND LEARN FROM THE DISPLAYS DURING FY13, COLLECTIONS VALUED AT 181,732 WERE DONATED TO THE FOUNDATION FOR DISPLAY THE TOTAL COLLECTION CURRENTLY STANDS AT OVER 6 MILLION THE NATIVE AMERICAN CULTURAL CENTER PROVIDES A NUMBER OF UNIQUE EDUCATIONAL OPPORTUNITIES GEARED TO ENHANCE THE VISITOR EXPERIENCE ONE-OF-A-KIND ARTIFACT COLLECTIONS ARE DISPLAYED, NATIVE ARTISANS/VENDORS ARE SHOWCASED, AND SPECIAL ACTIVITIES AND GAMES ARE FEATURED THE CENTER HOSTS AND ENCOURAGES MANY HANDS-ON ACTIVITIES (E G PLAYING LAKOTA GAMES AND MAKING LAKOTA CRAFTS) ACTIVITIES ALWAYS INCLUDE EXPLANATIONS OF CULTURAL SIGNIFICANCE AND USAGE IN ORDER TO TEACH THE PROPER CULTURAL RESPECT NATIVE AMERICAN ARTISTS FROM ALL OVER NORTH AMERICA SPEND MUCH OF THE SUMMER IN RESIDENCE AT THE CENTER, WHERE THEY ARE PROVIDED SPACE AT NO CHARGE THEY ARE ABLE TO CREATE AND SELL THEIR WORK WHILE INTERACTING WITH VISITORS, WHICH PROVIDES A VALUABLE CULTURAL EXCHANGE FOR BOTH PARTIES DURING FY13, 25 NATIVE AMERICAN ARTISTS WERE HOSTED IN THE CULTURAL CENTER THE INDIAN UNIVERSITY OF NORTH AMERICA WAS COMPLETED IN FY10 AND HOUSES STUDENTS IN ITS DORMITORIES OVER THE SUMMER MONTHS STUDENTS TAKE COLLEGE CREDIT CLASSES AS PART OF A SUMMER CURRICULUM (IN CONJUNCTION WITH THE UNIVERSITY OF SOUTH DAKOTA) AND ALSO RECEIVE LIFE LEARNING SKILLS BY WORKING AT THE MEMORIAL IN BOTH FRONT LINE SERVICE AND BEHIND THE SCENES SUPPORT ROLES THE FOCUS OF THIS INITIATIVE IS THE RECRUITMENT AND RETENTION OF AMERICAN INDIAN YOUTH THROUGH A PRIORITY EMPHASIS ON EDUCATION AND LEARNING JOB SKILLS DURING THE SUMMER OF 2013, 30 STUDENTS PARTICIPATED IN THIS PROGRAM AND TOOK ENGLISH, ALGEBRA, AND AMERICAN INDIAN STUDIES WHILE WORKING IN PAID INTERNSHIP JOBS AT THE MEMORIAL THE FOUNDATION ALSO SUPPORTS MANY OTHER NATIVE AMERICAN STUDENTS THROUGH ITS SCHOLARSHIP PROGRAM DURING FY13, THE FOUNDATION PROVIDED 178,756 TO VARIOUS UNIVERSITIES AND OTHER ORGANIZATIONS THAT DIRECTLY SUPPORTED THE EDUCATIONAL NEEDS OF NATIVE AMERICANS THE FOUNDATION ACCEPTS NO GOVERNMENT FUNDING FOR THE MOUNTAIN CARVING OR ANY OF ITS OTHER PROGRAM SERVICES VISITOR ADMISSIONS AND GENEROUS DONATIONS FROM THE PUBLIC ALLOW OPERATIONS TO CONTINUE AS THE FOUNDATION WORKS TO MAKE KORCZAK'S DREAM A REALITY FOR THE OVER 1 MILLION ANNUAL VISITORS OF CRAZY HORSE MEMORIAL

Identifier	Return Reference	Explanation
RELATED PARTY INFORMATION AMONG OFFICERS	FORM 990, PAGE 6, PART VI, LINE 2	RUTH ZIOLKOWSKI MONIQUE ZIOLKOWSKI-HOWE PRESIDENT DIRECTOR FAMILY RELATIONSHIP RUTH ZIOLKOWSKI JADWIGA ZIOLKOWSKI PRESIDENT EXECUTIVE VP FAMILY RELATIONSHIP

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	THE FORM 990 IS PREPARED BY A LICENSED CPA THE CONTROLLER PROVIDES A COPY OF THE COMPLETED FORM 990 TO THE AUDIT COMMITTEE OF THE BOARD IN A TIMELY MANNER TO ALLOW THE COMMITTEE TO CONDUCT AN IN-DEPTH REVIEW BEFORE IT IS FILED THE CONTROLLER AND PRESIDENT CONSULT WITH THE AUDIT COMMITTEE ON THE CONTENTS OF THE 990 THE AUDIT COMMITTEE REPORTS ITS FINDINGS TO THE BOARD OF DIRECTORS ALL BOARD MEMBERS RECEIVE THE 990 PRIOR TO FILING WITH THE IRS

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	THE CONFLICT OF INTEREST POLICY COVERS THE BOARD OF DIRECTORS (BUT NOT OTHER KEY EMPLOYEES) AND IS REVIEWED ANNUALLY BY THE BOARD OF DIRECTORS AT THE BEGINNING OF EACH MEETING, THE CHAIRMAN OF THE BOARD INQUIRES IF ANY MEMBER HAS A CONFLICT OF INTEREST WITH THE AGENDA AND IF SO WHAT THE CONFLICT IS IF THERE IS A CONFLICT OF INTEREST, THE BOARD WILL DECIDE WHETHER TO PROCEED WITH THE ITEM AND IF SO, THE MEMBER WITH THE CONFLICT IS EXCLUDED FROM VOTING ALL BOARD MEMBERS ARE ALSO REQUIRED TO DISCLOSE TO THE BOARD CHAIRMAN ANY POTENTIAL CONFLICT OF INTEREST THAT MAY ARISE OUTSIDE OF SCHEDULED MEETINGS FINALLY, IN SEPTEMBER OF EACH YEAR, ALL BOARD MEMBERS WILL COMPLETE AND SIGN A WRITTEN CONFLICT OF INTEREST DISCLOSURE

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	THE PRESIDENT'S COMPENSATION IS BASED ON A YEARLY PERFORMANCE REVIEW PERFORMED BY THE COMPENSATION COMMITTEE, WHICH IS COMPOSED OF INDEPENDENT BOARD MEMBERS THE COMPENSATION COMMITTEE ALSO REVIEWS SALARIES OF OTHER LARGE NONPROFIT AND GOVERNMENTAL ORGANIZATIONS TO ASSIST IN DETERMINING THE PRESIDENT'S COMPENSATION

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	ON AN ANNUAL BASIS THE COMPENSATION COMMITTEE DEVELOPS A RANGE OF RAISES FOR THE EMPLOYEES OF THE ORGANIZATION BASED ON THEIR KNOWLEDGE OF OTHER ORGANIZATIONS IN THE AREA THE PRESIDENT USES THIS RANGE TO DETERMINE THE COMPENSATION FOR THE CONTROLLER AND OTHER ORGANIZATION OFFICERS

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	THE ORGANIZATION MAKES THEIR GOVERNING DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST AFTER RECEIVING THE REQUEST, ITEMS WILL EITHER BE MAILED OR BE AVAILABLE FOR PICK UP

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	FORM 990, PART VII	OFFICER REPORTABLE COMPENSATION IS PAID THROUGH KORCZAK'S HERITAGE, A COMPANY 100% OWNED BY THE ZIOLKOWSKI FAMILY WAGES ARE THEN ALLOCATED TO THE FOUNDATION BASED ON ACTUAL TIME SPENT ON FOUNDATION ACTIVITIES THE FOUNDATION WAS CREATED BY KORCZAK ZIOLKOWSKI IN 1948 HIS FAMILY GREW UP SHARING HIS DREAM AND HELPING HIM ON THE MOUNTAIN AND IN THE VISITOR CENTER KORCZAK INSTILLED IN HIS FAMILY THE KNOWLEDGE AND SKILLS NECESSARY TO COMPLETE HIS WORK, AS WELL AS A STRONG BELIEF IN CRAZY HORSE SINCE HIS DEATH IN 1982, HIS WIFE RUTH AND MANY OF HIS CHILDREN AND GRANDCHILDREN CONTINUE TO MAKE HIS DREAM A REALITY ALTHOUGH THEIR INVOLVEMENT IN THE FOUNDATION IS SIGNIFICANT, THEY ARE SUPPORTED BY ADDITIONAL INDEPENDENT BOARD MEMBERS AND EMPLOYEES WHO GUIDE AND DIRECT THE FOUNDATION'S MISSION

Identifier	Return Reference	Explanation
RECONCILIATION OF CHANGES - OTHER	FORM 990, PART XI, LINE 9	CAMPGROUND RENTAL EXPENSE 43,182 INVENTORY COST OF SALES 6,948 COST OF FUNDRAISING 23,357 CAMPGROUND RENTAL EXPENSE -43,182 INVENTORY COST OF SALES -6,948 COST OF FUNDRAISING -23,357