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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 private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

☐ Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization
PINTO HORSE ASSOCIATION OF AMERICA INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address)7330 NW 23RD STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
BETHANY, OK 73008

D Employer identification number

23-7047066

E Telephone number

(405) 491-0111

G Gross receipts \$ 2,316,984

F Name and address of principal officer
DARRELL L BILKE
7330 NW 23RD STREET
BETHANY, OK 73008

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates included?

☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☐ 501(c)(3)☒ 501(c) (5)

(insert no)

☐ 4947(a)(1) or ☐ 527

J Website: WWW PINTO ORG

K Form of organization☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation 1956

M State of legal domicile OK

Part I

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities TO IMPROVE, PROMOTE AND ENHANCE THE PINTO HORSE, PONY, AND MINIATURE TO COLLECT, RECORD AND PRESERVE PINTO PEDIGREES AND PINTO COMPETITION RECORDS TO REPRESENT THE MULTIFACETED WORLD OF PINTO OWNERSHIP, BREEDING, COMPETITION AND PLEASURE TO PROVIDE BENEFICIAL SERVICES THAT SUPPORT AND ENCOURAGE PINTO OWNERSHIP AND PARTICIPATION TO EDUCATE BY PROVIDING MATERIALS, PROGRAMS AND SERVICES THAT ALLOW PINTO TO BE A RESOURCE ORGANIZATION IN THE EQUINE INDUSTRY TO PROMOTE THE CONTINUED GROWTH OF THE PINTO HORSE ASSOCIATION OF AMERICA THROUGH GOOD HORSEMANSHIP AND GOOD SPORTSMANSHIP		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	48
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	48
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	14
	6	Total number of volunteers (estimate if necessary)	6	500
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,100
Revenue	b	Net unrelated business taxable income from Form 990-T, line 34	7b	-27,874
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	323,989	290,654
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,788,402	1,988,202
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,014	25,449
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,481	12,679
			2,139,886	2,316,984
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,644	11,684
	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)	444,110	438,981
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,704,028	1,831,279
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,150,782	2,281,944
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	-10,896	35,040
			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1,888,757	1,923,826
	21	Total liabilities (Part X, line 26)	2,483	2,512
	22	Net assets or fund balances Subtract line 21 from line 20	1,886,274	1,921,314

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

Signature of officer

DARRELL L BILKE VP/COO

Type or print name and title

2014-11-12

Date

Paid Preparer Use Only

Prnt/Type preparer's name
SUZANNE M CREWS

Preparer's signature

Date
2014-11-01

Check ☐ if self-employed

PTIN
P00049554

Firm's name

Firm's EIN

Firm's address

Phone no

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part IIISTatement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1Briefly describe the organization’s mission

TO IMPROVE, PROMOTE AND ENHANCE THE PINTO HORSE, PONY, AND MINIATURE TO COLLECT, RECORD AND PRESERVE PINTO PEDIGREES AND PINTO COMPETITION RECORDS TO REPRESENT THE MULTIFACETED WORLD OF PINTO OWNERSHIP, BREEDING, COMPETITION AND PLEASURE TO PROVIDE BENEFICIAL SERVICES THAT SUPPORT AND ENCOURAGE PINTO OWNERSHIP AND PARTICIPATION TO EDUCATE BY PROVIDING MATERIALS, PROGRAMS AND SERVICES THAT ALLOW PINTO TO BE A RESOURCE ORGANIZATION IN THE EQUINE INDUSTRY TO PROMOTE THE CONTINUED GROWTH OF THE PINTO HORSE ASSOCIATION OF AMERICA THROUGH GOOD HORSEMANSHIP AND GOOD SPORTSMANSHIP

2Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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

3Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule O

4Describe 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 \$ 944,471 including grants of \$) (Revenue \$ 1,241,282)
	WORLD SHOW PROVIDING A SHOWPLACE FOR EXHIBITION AND PROMOTION OF THE BREED FOR MEMBER HORSES CLASS ENTRIES 7,843 EXHIBITORS 2,262

4b	(Code) (Expenses \$ 260,202 including grants of \$) (Revenue \$ 284,492)
	COLOR BREED CONGRESS TO EXHIBIT AND PROMOTE THE PINTO HORSE AND OTHER COLOR BREEDS FOR MEMBER HORSES OF PARTICIPATING ASSOCIATIONS CLASS ENTRIES 2,500 EXHIBITORS 600 34 STATES REPRESENTED AND 2 COUNTRIES

4c	(Code) (Expenses \$ 145,847 including grants of \$) (Revenue \$ 221,408)
	REGISTRATIONS AND TRANSFERS REGISTRY PROVIDES BREEDING AND OWNERSHIP RECORDS FOR MEMBER HORSES HELPS PROMOTE QUALITY OF THE BREED MEMBERS SERVED 7,433 PLUS 1,584 YOUTH MEMBERS REGISTRATIONS 146,046 PLUS 1,514 TRANSFERS

	(Code) (Expenses \$ 149,340 including grants of \$ 11,684) (Revenue \$ 212,280)
	PINTO HORSE MAGAZINE/NEWSLETTER PRINTING AND CIRCULATION OF MAGAZINE TO PROMOTE ALL PINTO HORSES PROVIDES NEWS OF EVENTS AND SHOW RESULTS, EDUCATIONAL MATERIAL, ELECTION RESULTS AND INFORMATION ON PROGRAMS OFFERED CONVERTED FROM BIMONTHLY SUBSCRIPTION MAGAZINE TO QUARTERLY NEWSLETTERS DISTRIBUTED TO ALL MEMBERS WITHOUT SUBSCRIPTION OR ADDED COST ONE ISSUE OF MAGAZINE IS PRINTED FOLLOWING THE WORLD SHOW TO PROVIDE RESULTS OF THE SHOW AND PHOTOS THIS IS DISTRIBUTED TO EXHIBITORS AND PARTICIPANTS IN THE SHOW AN ONLINE MAGAZINE HAS BEEN IMPLEMENTED AND IS ISSUED 3 TIMES PER YEAR PINTO PAYS PROGRAM A PROGRAM TO PROMOTE INTEREST IN SHOWING PINTO HORSES AND IMPROVING THE BREED FEES ARE REPAID TO MEMBERS WITH THE HIGHEST POINTS RECEIVED FOR SHOWING DETERMINED BY NUMBER OF SHOWS ATTENDED AND STANDING OF THE HORSES SHOWN THIS PROGRAM IS STILL IN TEST PERIOD AND MAY BE DISCONTINUED SHOW APPROVAL PROVIDES A RECOGNIZED VENUE FOR LOCAL CLUBS TO SPONSOR PINTO HORSE SHOWS SHOWS AND JUDGING HELP IMPROVE BREED QUALITY AND PROMOTE PUBLIC INTEREST TOTAL SHOWS 611 YOUTH CONFERENCE A SPECIAL PROGRAM TO PROVIDE EDUCATIONAL PROGRAMS AND ACTIVITIES TO YOUTH MEMBERS RELATIVE TO RAISING AND BREEDING PINTO HORSES CONVENTION PROVIDES A VENUE FOR ALL OFFICERS AND DIRECTORS TO CONDUCT ANNUAL ORGANIZATION BUSINESS OPEN TO ALL MEMBERS AND GUESTS VARIOUS CLASSES ARE PROVIDED JUDGES PROGRAM TRAINING FOR JUDGES IN STANDARDS AND JUDGING TECHNIQUES FOR THE PINTO HORSE BREED

4dOther program services (Describe in Schedule O)

(Expenses \$ 149,340 including grants of \$ 11,684) (Revenue \$ 212,280)

4eTotal program service expenses 1,499,860

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	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
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	
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	No
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	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
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	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
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 other assistance to or for any foreign organization? 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 other assistance to or for foreign individuals? 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	No
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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
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? <i>If "Yes," complete Schedule J</i>	23		No
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		
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? <i>If "Yes," complete Schedule L, Part I</i>	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
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? <i>If "Yes," complete Schedule R, Part VI</i> . . .	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 or note to any line in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	130	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c			
2a		14	
2b		Yes	
3a		Yes	
3b		Yes	
4a			No
b			
5a			No
5b			No
5c			
6a			No
6b			
7			
7a			No
7b			
7c			No
7d			
7e			No
7f			No
7g			
7h			
8			
9			
9a			
9b			
10			
10a			
10b			
11			
11a			
11b			
12a			
12b			
13			
13a			
13b			
13c			
14a			No
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 or note to any line 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		
	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		
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	No
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	Yes
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	Yes
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	Yes
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	Yes

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	Yes
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	Yes
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	No
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	Yes
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	Yes
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▶OK
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 ▶PINTO HORSE ASSOC OF AMERICA INC 7330 NW 23RD STREET BETHANY,OK 73008 (405)491-0111

Check if Schedule O contains a response or note to any line in this Part VII ☒

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 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

[illegible]

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	111,359		23,446

2 Total number of individuals (including but not limited to those l
\$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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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

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 ▶

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b	253,516		
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	37,138		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		290,654		
Program Service Revenue	2a	WORLD SHOW	Business Code			
			713990	1,241,282	1,241,282	
	b	COLOR BREED CONGRESS	900099	284,492	284,492	
	c	REGISTRATIONS & TRANSFERS	713990	221,408	221,408	
	d	SHOW APPROVAL & FEES	713990	154,540	154,540	
	e	ROYALTIES	900099	28,720	28,720	
	f	All other program service revenue		57,760	55,660	2,100
	g	Total. Add lines 2a-2f		1,988,202		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		25,449	25,449	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real	(ii) Personal		
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	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			
	b	Less direct expenses	b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	a			
	b	Less cost of goods sold	b			
	c	Net income or (loss) from sales of inventory				
		Miscellaneous Revenue	Business Code			
	11a	PREMISES COST SHARING		6,000	6,000	
	b	FORM 8471 REFUND		5,602	5,602	
c	REIMB POSTAGE,FAX,NSF		1,077	1,077		
d	All other revenue					
e	Total. Add lines 11a-11d		12,679			
12	Total revenue. See Instructions		2,316,984	2,024,230	2,100	

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 or note to any line 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.	11,684			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
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.	111,359			
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.	285,040			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	11,086			
9	Other employee benefits.				
10	Payroll taxes.	31,496			
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	2,867			
c	Accounting.	12,930			
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).				
12	Advertising and promotion.	54,680			
13	Office expenses.	105,024			
14	Information technology.	62,828			
15	Royalties.				
16	Occupancy.	37,430			
17	Travel.	58,169			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	1,312,645			
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	43,359			
23	Insurance.	64,443			
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	BSC & CREDIT CARD FEES	31,414			
b	REPAIRS & MAINTENANCE	11,344			
c	TELEPHONE	9,904			
d	EQUIPMENT RENTAL	8,658			
e	All other expenses	15,584			
25	Total functional expenses. Add lines 1 through 24e.	2,281,944	0	0	0
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 or note to any line in this Part X

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			63,707	1	51,986
	2	Savings and temporary cash investments			875,727	2	775,434
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net				4	
	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				8	
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,102,171			
	b	Less accumulated depreciation	10b	437,190	672,814	10c	664,981
	11	Investments—publicly traded securities			261,509	11	416,425
	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			15,000	15	15,000
	16	Total assets. Add lines 1 through 15 (must equal line 34)			1,888,757	16	1,923,826
Liabilities	17	Accounts payable and accrued expenses			2,483	17	2,512
	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				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	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				25	
	26	Total liabilities. Add lines 17 through 25			2,483	26	2,512
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			1,886,274	27	1,921,314
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	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			1,886,274	33	1,921,314
	34	Total liabilities and net assets/fund balances			1,888,757	34	1,923,826

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,316,984
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,281,944
3	Revenue less expenses Subtract line 2 from line 1	3	35,040
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,886,274
5	Net unrealized gains (losses) on investments	5	
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	1,921,314

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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? 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	Yes	
2b	Were the organization's financial statements audited by an independent accountant? 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	Yes	
2c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		No
3b	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		

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.** ▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization PINTO HORSE ASSOCIATION OF AMERICA INC	Employer identification number 23-7047066
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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
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____ 15,000

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

▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2013

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
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 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 | | | | |
| b | Contributions | | | | |
| c | Net investment earnings, gains, and losses | | | | |
| d | Grants or scholarships | | | | |
| e | Other expenditures for facilities and programs | | | | |
| f | Administrative expenses | | | | |
| g | End of year balance | | | | |
- 2

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

Board designated or quasi-endowment
- b

Permanent endowment
- c

Temporarily restricted endowment

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
- (i)

unrelated organizations

(ii)

related organizations
- b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- | | | |
|--------|-----|----|
| | Yes | No |
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |
- 4

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

Part VI

Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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		50,000		50,000
b Buildings		712,459	168,153	544,306
c Leasehold improvements				
d Equipment		339,712	269,037	70,675
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				664,981

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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	

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
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		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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	

Part XIII

Supplemental Information

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.

Return Reference	Explanation
SCHEDULE D, PAGE 2, PART III, LINE 4	ORIGINAL PAINTINGS OF PINTO HORSES DONATED BY ARTIST AS THE MODEL FOR PINTO HORSE ASSOCIATION OF AMERICA, INC. TRADEMARK PRINTS ARE SOMETIMES SOLD AS FUNDRAISING ITEMS. PAINTINGS ARE ON DISPLAY IN PINTO HERITAGE ROOM OPEN TO THE PUBLIC 5 DAYS A WEEK.

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
PINTO HORSE ASSOCIATION OF
AMERICA INC

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

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number
23-7047066

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

2

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

4

3

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

4

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

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
SCHEDULE I, PAGE 1, PART I, LINE 2	DONATIONS MADE ARE RELATIVELY SMALL SPECIAL PURPOSE FUNDS NO AFTER THE FACT MONITORING IS REQUIRED

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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization PINTO HORSE ASSOCIATION OF AMERICA INC	Employer identification number 23-7047066
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Return Reference	Explanation
FORM 990 - ORGANIZATION'S MISSION	TO IMPROVE, PROMOTE AND ENHANCE THE PINTO HORSE, PONY, AND MINIATURE TO COLLECT, RECORD AND PRESERVE PINTO PEDIGREES AND PINTO COMPETITION RECORDS TO REPRESENT THE MULTIFACETED WORLD OF PINTO OWNERSHIP, BREEDING, COMPETITION AND PLEASURE TO PROVIDE BENEFICIAL SERVICES THAT SUPPORT AND ENCOURAGE PINTO OWNERSHIP AND PARTICIPATION TO EDUCATE BY PROVIDING MATERIALS, PROGRAMS AND SERVICES THAT ALLOW PINTO TO BE A RESOURCE ORGANIZATION IN THE EQUINE INDUSTRY TO PROMOTE THE CONTINUED GROWTH OF THE PINTO HORSE ASSOCIATION OF AMERICA THROUGH GOOD HORSEMANSHIP AND GOOD SPORTSMANSHIP

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	PINTO HORSE MAGAZINE/NEWSLETTER PRINTING AND CIRCULATION OF MAGAZINE TO PROMOTE ALL PINTO HORSES PROVIDES NEWS OF EVENTS AND SHOW RESULTS, EDUCATIONAL MATERIAL, ELECTION RESULTS AND INFORMATION ON PROGRAMS OFFERED CONVERTED FROM BIMONTHLY SUBSCRIPTION MAGAZINE TO QUARTERLY NEWSLETTERS DISTRIBUTED TO ALL MEMBERS WITHOUT SUBSCRIPTION OR ADDED COST ONE ISSUE OF MAGAZINE IS PRINTED FOLLOWING THE WORLD SHOW TO PROVIDE RESULTS OF THE SHOW AND PHOTOS THIS IS DISTRIBUTED TO EXHIBITORS AND PARTICIPANTS IN THE SHOW AN ONLINE MAGAZINE HAS BEEN IMPLEMENTED AND IS ISSUED 3 TIMES PER YEAR PINTO PAYS PROGRAM A PROGRAM TO PROMOTE INTEREST IN SHOWING PINTO HORSES AND IMPROVING THE BREED FEES ARE REPAYED TO MEMBERS WITH THE HIGHEST POINTS RECEIVED FOR SHOWING DETERMINED BY NUMBER OF SHOWS ATTENDED AND STANDING OF THE HORSES SHOWN THIS PROGRAM IS STILL IN TEST PERIOD AND MAY BE DISCONTINUED SHOW APPROVAL PROVIDES A RECOGNIZED VENUE FOR LOCAL CLUBS TO SPONSOR PINTO HORSE SHOWS SHOWS AND JUDGING HELP IMPROVE BREED QUALITY AND PROMOTE PUBLIC INTEREST TOTAL SHOWS 611 YOUTH CONFERENCE A SPECIAL PROGRAM TO PROVIDE EDUCATIONAL PROGRAMS AND ACTIVITIES TO YOUTH MEMBERS RELATIVE TO RAISING AND BREEDING PINTO HORSES CONVENTION PROVIDES A VENUE FOR ALL OFFICERS AND DIRECTORS TO CONDUCT ANNUAL ORGANIZATION BUSINESS OPEN TO ALL MEMBERS AND GUESTS VARIOUS CLASSES ARE PROVIDED JUDGES PROGRAM TRAINING FOR JUDGES IN STANDARDS AND JUDGING TECHNIQUES FOR THE PINTO HORSE BREED

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 6	THE ORGANIZATION HAS MEMBERS WHO PAY A MEMBERSHIP FEE TO BELONG MEMBERS RECEIVE THE RIGHT TO SHOW THEIR HORSES AND/OR REGISTER THEIR HORSES AND TO PARTICIPATE IN OTHER PROGRAMS AND SERVICES PROVIDED

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 7A	THE MEMBERS ELECT OFFICERS AND DIRECTORS

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 7B	MEMBERS VOTE ON ALL KEY ISSUES EXECUTIVE COMMITTEE APPROVES ALL BUT MINOR ADMINISTRATIVE ISSUES SIGNIFICANT ITEMS ARE SUBJECT TO APPROVAL BY THE FULL BOARD OF DIRECTORS

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 9	NANCY BREDEMEIER 4764 FAIRGROUNDS RD ATWATER, OH 44201-9382 BARBARA HULSEY 1920 DEASON DR EDMOND, OK 73013 CARL COUSINS 10171 MILLIMAN MILLINGTON, MI 48746 GARY STREATOR 2360 TAYLOR-BLAIR RD W JEFFERSON, OH 43162 WENDY DAVIDSON 21404 161ST AVE, SE MONROE, WA 98272 SUE ELLEN PARKER 1 PARKER PLACE BURKBURNETT, TX 76354 LAURA FOWLER 10757 ESTRELLA AVE APPLE VALLEY, CA 92308 VICKI HALSEY 11666 MORENO AVE LAKESIDE, CA 92040 FRANCINE ACORD-BROWN PO BOX 624 PARACHUTE, CO 81635 ANN CUMMINGS 32 WALNUT RD EAST LY ME, CT 06333 JENNIFER LAGRANGE 1500 INDEPENDENCE AVE OVIEDO, FL 32765 CORKY FAIRCHILD PO BOX 333 ZEBULON, GA 30295 DALE TIMMERMAN 2114 N CHAPEL HILL RD MCHENRY, IL 60051 ANNETTE PITCHER 9593 SHELBYVILLE RD INDIANAPOLIS, IN 46259 WILLIS LONGER 729 SOUTHHAVEN DR MONTICELLO, IA 52310 WOODY MARSHALL 398 GRAND LOOP DR MT WASHINGTON, KY 40047 PAULA LAUGHLIN PO BOX 1388 WESTBOROUGH, MA 01581 ROGER ALTMAN PO BOX 37 EATON RAPIDS, MI 48827 MARY OSBORN 7289 S MCCLELLAND RD ASHLEY, MI 48806 ABBY NEU 1068 29TH STREET SE BUFFALO, MN 55313 KAREN CRAIGHEAD 5098 CR115 FULLTON, MO 65251 GLENDA MASTELLAR 315 E LINDEN FREMONT, NE 68025 KATHLEEN GALLAGHER 24 LANE RD DERRY, NH 03038 CINDY COOK 33 RIVERSIDE RD PERALTA, NM 87042 KATHY MCCULLOUGH 3860 E GENESEE ST RD AUBURN, NY 13021 TERESA VISSER 9459 31ST ST SE SPIRITWOOD, ND 58481 JOHN KILE 400 WEST MAIN ST W JEFFERSON, OH 43162 PAT WALLISER 9801 FOREACRE DR SAPULPA, OK 74066 TERRY HEIMERMAN 9401 S 4110 RD OOLOGAH, OK 74053 TERRI BRANHAM 7704 MONUMENT DR GRANTS PASS, OR 97526 TINA BELL PO BOX 618 MOLALLA, OR 97038 TARA ARRINGTON 900 STEELE RD HIGHLANDS, TX 77562 MARTI GRIMES PO BOX 245 PETROLIA, TX 76377 RENNY A WEBER 26432 TRONSON RD ARLINGTON, WA 98223 DALE SMITH 21717 40TH ST EAST BUCKLEY, WA 98321 AMY MAYER W 5595 HWY 21 EAST NECEDAH, WI 54646 CAROLYN WASHBURN RR1, GEORGETOWN ONTARIO, CA L7G 4S4 JEAN ANDREWS 1940 COUNTRY RD Q FREMONT, NE 68025 MAHLON BAUMAN 978 40TH STREET SE BUFFALO, MN 55313 DON GREENLEE 59 W 400 N URBANA, IN 46990 JOE GRISSOM 1056 S CLAY ST FRANKFORT, IN 46041 JOHN HUMPHREY 13624 THREE OAKS DR JONES, OK 73049 JIM ISLEY 105 DRIFTWOOD REIDSVILLE, NC 27320 GEORGE MARTIN 155 BEAR SWAMP RD EAST HAMPTON, CT 06424 GERALD MILBURN 730 NAPOL AVE EDMOND, OK 73034 CHRIS THEILER 11301 OAKLAND AVE NE ALBUQUERQUE, NM 87122

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	ORGANIZATION'S EXECUTIVE VICE PRESIDENT/COO TOGETHER WITH THE CONTROLLER REVIEW THE RETURN WITH PREPARER PRIOR TO SIGNATURE AND FILING

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	POSSIBLE CONFLICT OF INTEREST ISSUES ARE DISCUSSED AT REGULAR EXECUTIVE COMMITTEE MEETINGS. ALL OFFICERS, DIRECTORS AND EMPLOYEES ARE COVERED. PROS AND CONS ARE DISCUSSED AND VOTED ON. THIS IS USUALLY DONE BEFORE POSSIBLE CONFLICT OCCURS. IF DETERMINED THAT A CONFLICT MAY OCCUR OR EXIST, THE ACTIVITY IS NOT ALLOWED IN A CONTINUING RELATIONSHIP WITH THE ORGANIZATION.

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	COMPENSATION GUIDELINES ARE DETERMINED AT THE EXECUTIVE COMMITTEE LEVEL FOR ALL EMPLOYEES INCLUDING THE EXECUTIVE VP/COO. THE PROCESS IS NORMALLY DONE ANNUALLY AT THE TIME THE BUDGET FOR THE NEXT YEAR IS PRESENTED. THE EXECUTIVE VP/COO PARTICIPATES IN THE PROCESS FOR ALL PAID STAFF EXCEPT HIMSELF. ECONOMIC CONDITIONS TOGETHER WITH SURVEY OF SALARY LEVELS PAID BY SIMILAR ORGANZATIONS ARE CONSIDERED. THE EXECUTIVE COMMITTEE VOTES ON THE FINAL DECISION. MINUTES ARE TAKEN, AS WITH ALL MEETINGS.

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	COMPENSATION GUIDELINES ARE DETERMINED AT THE EXECUTIVE COMMITTEE LEVEL FOR ALL EMPLOYEES INCLUDING THE EXECUTIVE VP/COO. THE PROCESS IS NORMALLY DONE ANNUALLY AT THE TIME THE BUDGET FOR THE NEXT YEAR IS PRESENTED. THE EXECUTIVE VP/COO PARTICIPATES IN THE PROCESS FOR ALL PAID STAFF EXCEPT HIMSELF. ECONOMIC CONDITIONS TOGETHER WITH SURVEY OF SALARY LEVELS PAID BY SIMILAR ORGANZATIONS ARE CONSIDERED. THE EXECUTIVE COMMITTEE VOTES ON THE FINAL DECISION. MINUTES ARE TAKEN, AS WITH ALL MEETINGS.

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 19	ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY , AND FINANCIAL STATEMENTS ARE AVAILABLE AT ORGANIZATION'S OFFICES ON REQUEST MOST ARE ALSO AVAILABLE FOR DOWNLOAD ON THE ORGANIZATION'S WEBSITE A PRINTED RULEBOOK IS ALSO AVAILABLE FOR PURCHASE

Return Reference	Explanation
FORM 990, PAGE 7, PART VII	PARENT ORGANIZATION HAS FILED A SEPARATE RETURN

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PINTO HORSE ASSOCIATION OF AMERICA INC

Employer identification number
23-7047066

Part I Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PINTO HERITAGE FOUNDATION INC 7330 NW 23RD STREET BETHANY, OK 73008 20-3968600	SCHOLARSHP	OK	501 C3	9	NA		No

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

Yes

1k

No

1l

No

1m

No

1n

No

1o

No

1p

No

1q

No

1r

No

1s

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PINTO HERITAGE FOUNDATION	N	6,000	FACILITIES COST SHARE

Schedule R (Form 990) 2013

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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TY 2013 GeneralDependencySmall

Name: PINTO HORSE ASSOCIATION OF
AMERICA INC

EIN: 23-7047066

Business Name or Person Name:

Taxpayer Identification Number:

**Form, Line or Instruction
Reference:**

Regulations Reference:

Description: WAIVE NOL CARRYBACK

Attachment Information: YEAR ENDING: DECEMBER 31, 2013 23-7047066 PINTO HORSE
ASSOCIATION OF AMERICA INC 7330 NW 23RD STREET BETHANY,
OK 73008 NOL CARRYBACK ELECTION UNDER IRC SECTION 172(B)
(3), THE TAXPAYER ELECTS TO RELINQUISH THE ENTIRE
CARRYBACK PERIOD WITH RESPECT TO ANY REGULAR TAX AND
AMT NET OPERATING LOSS INCURRED DURING THE CURRENT TAX
YEAR.