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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

OMB No 1545-1150

2013

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

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

A For the 2013 calendar year, or tax year beginning , 2013, and ending ,

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

C THE TIPPECANOE CATTLEMEN'S ASSOCIATION, INC.
1401 UNION ST
LAFAYETTE, IN 47904

D Employer identification number 35-1870130

E Telephone number 765-742-1955

F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) _____

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: N/A

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) (insert no) ☐ 4947(a)(1) or ☐ 527

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

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 79,717.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	440.
	4	Investment income	4	17.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	79,260.
	6c	Less: direct expenses from gaming and fundraising events	6c	53,407.
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	25,853.
	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	26,310.
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	4,250.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	182.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	147.
	16	Other expenses (describe in Schedule O)	16	8,282.
	17	Total expenses. Add lines 10 through 16	17	12,861.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,449.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	39,246.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	52,695.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

SCANNED JUN 04 2014

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MAY 12 2014

OGDEN, UT

SEE SCHEDULE O

X

(A) Beginning of year		(B) End of year	
39,246.	22	51,430.	
	23		
	24	1,265.	
39,246.	25	52,695.	
0.	26	0.	
39,246.	27	52,695.	

Expenses

X

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 SEE SCHEDULE O

28 a

29

29 a

30

30 a

31 Other program services (describe in Schedule O).

(Grants \$) If this amount includes foreign grants, check here

31 a

32 **Total program service expenses** (add lines 28a through 31a)

32

7

[illegible]

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 40a N/A, section 4912 40a N/A, section 4955 40a N/A		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c 0.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d 0.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed 41 IN		

42a The organization's books are in care of **STEVE MATHER** Telephone no. **765-742-1955**
 Located at **1401 UNION ST LAFAYETTE IN** ZIP + 4 **47904**

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country		X
42b		
42c		X

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

c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
44d		
45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X
45b		

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If 'Yes,' was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

	Yes	No
47		
48		
49a		
49b		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

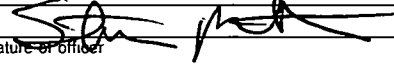
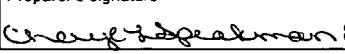
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

- 52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date 5-6-14			
	STEVE MATHER Type or print name and title	TREASURER			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date 4/25/14	Check ☐ if self-employed	PTIN P00546409
	Firm's name	JANE E. RINEHART, LLC			
	Firm's address	315 CINCINNATI ST LAFAYETTE, IN 47901-2004			
	Firm's EIN	35-1635647			
	Phone no	(765) 429-4990			

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

☒ Yes ☐ No

Department of the Treasury
Internal Revenue Service

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.

- ▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
- ▶ **Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2013

Open to Public Inspection

Employer identification number
35-1870130

Part I

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

☐ Yes ☐ No

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

Part III 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	(b) Event #2	(c) Other events	(d) Total events
		FAIR FOOD TENT (event type)	(event type)	NONE (total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts	79,260.			79,260.
	2 Less. Charitable contributions				
	3 Gross income (line 1 minus line 2)	79,260.			79,260.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	7,758.			7,758.
	7 Food and beverages	43,306.			43,306.
	8 Entertainment				
	9 Other direct expenses	2,343.			2,343.
	10 Direct expense summary Add lines 4 through 9 in column (d)				53,407.
	11 Net income summary Subtract line 10 from line 3, column (d)				25,853.

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 column (a) through column (c))
		1 Gross revenue			
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	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)					
8 Net gaming income summary Subtract line 7 from line 1, column (d)					

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

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If 'No,' explain _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If 'Yes,' explain _____

☐	Yes	☐	No
--------------------------	-----	--------------------------	----

☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

13a	%
-----	---

13b	%
-----	---

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

Name ▶ _____

Address ▶

☐ 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 ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions

☐ Yes ☐ No

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

Part IV **Supplemental Information.** 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 provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ 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

THE TIPPECANOE CATTLEMEN'S ASSOCIATION,
INC.

Employer identification number

35-1870130

FORM 990EZ, LINE 10

\$3000-SCHOLARSHIPS OF \$500 EACH FOR SIX 4-H MEMBERS

\$750 - DONATION TO MCCUTCHEON HIGH SCHOOL FFA

\$500 - DONATION TO HARRISON HIGH SCHOOL FFA

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO PROMOTE BEEF AND RAISE PUBLIC AWARENESS OF THE BEEF INDUSTRY

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE TIPPECANOE CATTLEMEN'S ASSOCIATION PROMOTES BEEF AND RAISES PUBLIC AWARENESS

OF THE BEEF INDUSTRY THROUGH THEIR FOOD TENT AT THE TIPPECANOE COUNTY 4-H FAIR.

THE FOOD TENT REVENUE ENABLES THE ORGANIZATION TO MAKE DONATIONS AND AWARD

SCHOLARSHIPS. FOR 2013, THE ORGANIZATION GAVE DONATIONS TO TWO LOCAL HIGH SCHOOL

FFA GROUPS AND AWARDED SCHOLARSHIPS OF \$500 EACH TO SIX INDIVIDUALS.

2013

SCHEDULE O - SUPPLEMENTAL INFORMATION

PAGE 2

THE TIPPECANOE CATTLEMEN'S ASSOCIATION,
INC.

35-1870130

FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

4H PROGRAM	\$	1,468.
ADVERTISING AND PROMOTION		200.
ANNUAL MEETING		3,956.
BANK CHARGES		105.
BULL SALE PROGRAM		147.
DEPRECIATION		97.
FLOWERS & MEMORIALS		100.
MERCHANT FEES		2,059.
MISCELLANEOUS		150.
TOTAL	\$	<u>8,282.</u>

FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT	\$ 0.	\$ 1,265.
TOTAL	<u>\$ 0.</u>	<u>\$ 1,265.</u>

2013

FEDERAL SUPPORTING DETAIL
THE TIPPECANOE CATTLEMEN'S ASSOCIATION,
INC.

PAGE 1

35-1870130

**FUNDRAISING AND GAMING
OTHER DIRECT EXPENSES
FAIR FOOD TENT**

FOOD TENT SUPPLIES
FOOD TENT LIABILITY INSURANCE

	\$	1,964.
		379.
TOTAL	\$	<u>2,343.</u>