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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.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**Open to Public  
Inspection**A** For the 2013 calendar year, or tax year beginning

and ending

**B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☒ Amended return  
☐ Application pending

**C** Name of organizationWISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

2400 WRIGHT STREET

Room/suite

208

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

MADISON, WI 53704-2572

**F** Name and address of principal officer: LT COL BART T. VAN ROO

1225 BONGARD DR, WAUNAKEE, WI 53597

**D** Employer identification number

39-1501131

**E** Telephone number

608-242-3114

**G** Gross receipts \$

835,007.

**H(a)** Is this a group returnfor 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)(19) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.WINGA.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1983**M** State of legal domicile: WI**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROMOTE THE RELEVANCE, READINESS, AND MODERNIZATION OF OUR NATIONAL GUARD, IMPROVING THE	
	2	Check this box <input type="checkbox"/> 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)	25
	4	Number of independent voting members of the governing body (Part VI, line 1b)	24
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5
	6	Total number of volunteers (estimate if necessary)	26
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 15,340. Current Year: 13,650.
	9	Program service revenue (Part VIII, line 2g)	255,132. 340,509.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	30,157. 238,526.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	66,376. 35,122.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	367,005. 627,807.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	40,397. 25,761.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	157,336. 157,099.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0.
Expenses	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	141,426. 163,384.
	18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	339,159. 346,244.
	19	Revenue less expenses - Subtract line 18 from line 12	27,846. 281,563.
	20	Total assets (Part X, line 16)	Beginning of Current Year: 1,179,036. End of Year: 1,426,563.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	140,200. 228,791.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,038,836. 1,197,772.

**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	Date
	LT COL BART T. VAN ROO, BOARD PRESIDENT	11/16/15
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	AMANDA VANNATTA	AMANDA VANNATTA
	Date	Check <input type="checkbox"/> if self-employed
	11/11/15	PTIN P00948755
	Firm's name	Firm's EIN
	WIPFLI LLP	39-0758449
	Firm's address	Phone no.
	PO BOX 8700 MADISON, WI 53708-8700	608-274-1980

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

☒ Yes ☐ No

332001 10-29-13 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2013)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

DEC 21 2015

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ASSOCIATION, INC.

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**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 \$ including grants of \$ ) (Revenue \$ )  
THE WISCONSIN NATIONAL GUARD ASSOCIATION OFFERS, LOW-COST, STATE  
SPONSORED GROUP LIFE INSURANCE (SSLI), POLICIES FOR WISCONSIN NATIONAL  
GUARD SOLDIERS AND AIRMEN AND THEIR DEPENDENTS. AN INITIAL FREE  
\$10,000 POLICY IS OFFERED TO EVERY NEW ENLISTEE IN THE WISCONSIN  
NATIONAL GUARD; OVER 700 NEW MEMBERS OF THE WISCONSIN NATIONAL GUARD  
TOOK ADVANTAGE OF THIS PROGRAM.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
PROMOTE NATIONAL GUARD AND AMERICANISM THROUGH THE AWARDS GIFTS AND  
GRANTS COMMITTEE BY RECOGNIZING THE OUTSTANDING ACCOMPLISHMENTS OF  
WISCONSIN NATIONAL GUARD MEN AND WOMEN. PROVIDE INFORMATION TO  
ASSOCIATION MEMBERS VIA NEWSLETTER, WHICH IS PUBLISHED FOUR TIMES A  
YEAR, AND THROUGH THE WEBSITE WINGA.ORG. PROVIDE EDUCATIONAL  
OPPORTUNITIES OF ASSOCIATION MEMBERS AND THEIR DEPENDENTS THROUGH  
TWELVE ANNUAL SCHOLARSHIPS. COMMEMORATE THE MEMORY OF THOSE WISCONSIN  
MILITARY MEMBERS WHO GAVE THEIR LIVES IN THE SERVICE TO THE NATION  
THROUGH THE WITMER MEMORIAL, WHICH IDENTIFIES, BY NAME, EACH WISCONSIN  
SERVICE MEMBER TO PERISH SINCE 9/11 IN SUPPORT OF THE GLOBAL WAR ON  
TERROR.

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 ▶

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**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)? <i>If "Yes," complete Schedule A</i>		<b>X</b>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		<b>X</b>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part I</i>		<b>X</b>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part IV</i>		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part VI</i>	<b>X</b>	
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? <i>If "Yes," complete Schedule D, Part VII</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part VIII</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part IX</i>		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
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)? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		<b>X</b>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		<b>X</b>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		<b>X</b>
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<b>X</b>
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<b>X</b>
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? <i>If "Yes," complete Schedule G, Part I</i>		<b>X</b>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<b>X</b>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<b>X</b>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<b>X</b>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
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? If "Yes," complete Schedule I, Parts I and II	X	
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? If "Yes," complete Schedule I, Parts I and III	X	
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		X
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 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		
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		
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? If so, complete Schedule L, Part II		X
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		X
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		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
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		X
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		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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		
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		
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		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

**Note.** All Form 990 filers are required to complete Schedule O

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

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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 ☒ **X**

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> 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.	25	
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	24	
<b>2</b> 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?	<b>2</b>	<b>X</b>
<b>3</b> 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?	<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>	<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	<b>X</b>
<b>7a</b> 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?	<b>7a</b>	<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	<b>8a</b>	<b>X</b>
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	<b>X</b>
<b>9</b> 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	<b>9</b>	<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	<b>X</b>
<b>b</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?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	<b>X</b>
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	<b>X</b>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	<b>X</b>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	<b>X</b>
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	<b>X</b>
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	<b>X</b>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	<b>X</b>
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	<b>X</b>
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	<b>X</b>
<b>b</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?	<b>16b</b>	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **NONE**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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: **COLONEL MIKE WILLIAMS - 608-242-3101**  
**2400 WRIGHT STREET, RM. 208, MADISON, WI 53704-2572**

**WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

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

Check if Schedule O contains a response or note to any line 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, and 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 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) CPT PAUL CUSICK DIRECTOR	1.00	X						0.	0.	0.
(2) MAJ MYRON DAVIS DIRECTOR	1.00	X						0.	0.	0.
(3) COL (R) MATHEW DEW III DIRECTOR	1.00	X						0.	0.	0.
(4) LT COL STEVE DUNAI DIRECTOR	1.00	X						0.	0.	0.
(5) COL (R) JAMES ENGELER JR. DIRECTOR	1.00	X						0.	0.	0.
(6) MAJ AARON FREUND DIRECTOR	1.00	X						0.	0.	0.
(7) CW4 DOUGLAS GAFFKE DIRECTOR	1.00	X						0.	0.	0.
(8) COL DAVID GAULT DIRECTOR	1.00	X						0.	0.	0.
(9) CAPT TIMOTHY R. GUY DIRECTOR (LEFT DURING YEAR)	1.00	X						0.	0.	0.
(10) CAPT KEITH HOFKENS DIRECTOR	1.00	X						0.	0.	0.
(11) CAPT JEREMY KEYES DIRECTOR	1.00	X						0.	0.	0.
(12) CPT MATTHEW MCDONALD DIRECTOR	1.00	X						0.	0.	0.
(13) MAJ JACK MELVIN III DIRECTOR	1.00	X						0.	0.	0.
(14) CPT SEAN MURPHY DIRECTOR	1.00	X						0.	0.	0.
(15) BRIG GEN GERALD OLESEN DIRECTOR	1.00	X						0.	0.	0.
(16) COL ERIK A. PETERSON DIRECTOR (LEFT DURING YEAR)	1.00	X						0.	0.	0.
(17) CPT ALOYSIUS ROHMEYER DIRECTOR	1.00	X						0.	0.	0.



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**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 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) CAPT BETH SAWANT DIRECTOR	1.00	X						0.	0.	0.
(19) COL (R) KRISTINE SCHULTZ DIRECTOR	1.00	X						0.	0.	0.
(20) CPT CHRISTOPHER SZOPINSKI DIRECTOR	1.00	X						0.	0.	0.
(21) MAJ MICHAEL YOUNT DIRECTOR	1.00	X						0.	0.	0.
(22) LT COL BART T. VAN ROO PRESIDENT	5.00	X		X				0.	0.	0.
(23) MAJ ERIC J. LECKEL VICE PRESIDENT - ARMY	1.00	X		X				0.	0.	0.
(24) MAJ JOSEPH P. WALTER VICE PRESIDENT - AIR	1.00	X		X				0.	0.	0.
(25) LTC GERALD J. EASTMAN JR. TREASURER	1.00	X		X				0.	0.	0.
(26) MAJ CHRISTINA M. HASTINGS SECRETARY	1.00	X		X				0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								33,685.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								33,685.	0.	0.

**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 **0**

- |   |     |    |
|---|-----|----|
| <b>3</b> 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  | Yes | No |
| <b>4</b> 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 |     | X  |
| <b>5</b> 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                       |     | X  |

**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
<b>NONE</b>		

**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 **0**

**SEE PART VII, SECTION A CONTINUATION SHEETS**

## Form 990

<b>Part VII</b>	<b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> <i>(continued)</i>
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**WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

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**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a 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	13,650.				
	g Noncash contributions included in lines 1a-1f \$						
	<b>h Total. Add lines 1a-1f</b>			13,650.			
<b>Program Service Revenue</b>	2 a <b>INSURANCE PROGRAM</b>	Business Code	525100	282,038.	0.		282,038.
	b <b>MEMBERSHIP DUES</b>		541900	58,471.	58,471.		
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>			340,509.			
	<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)			28,801.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties				3,400.			3,400.
6 a Gross rents		(i) Real	(ii) Personal				
b Less: rental expenses							
c Rental income or (loss)							
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other	416,925.			
b Less: cost or other basis and sales expenses				207,200.			
c Gain or (loss)				209,725.			
d Net gain or (loss)				209,725.			209,725.
8 a 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							
9 a Gross income from gaming activities See Part IV, line 19		a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a 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							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
11 a <b>133RD NGAUS NATIONAL C</b>		900099	30,000.			30,000.	
b <b>ROOM REBATES</b>		900099	1,722.			1,722.	
c							
d All other revenue							
<b>e Total. Add lines 11a-11d</b>			31,722.				
<b>12 Total revenue. See instructions.</b>			627,807.	58,471.	0.	555,686.	

**WISCONSIN NATIONAL GUARD  
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**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	20,261.			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	5,500.			
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	33,685.			
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	107,491.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	5,000.			
10 Payroll taxes	10,923.			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	4,204.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	8,935.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	3,104.			
13 Office expenses	16,328.			
14 Information technology	24,776.			
15 Royalties				
16 Occupancy	2,624.			
17 Travel	7,344.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,968.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,429.			
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 <b>DUES</b>	55,169.			
b <b>PROGRAMMING AUTOMATION</b>	1,200.			
c <b>AWARDS</b>	914.			
d				
e All other expenses	10,389.			
25 <b>Total functional expenses.</b> Add lines 1 through 24e	346,244.			
26 <b>Joint costs.</b> 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)

**WISCONSIN NATIONAL GUARD  
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**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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	3,939.	<b>1</b>	14,222.
	<b>2</b> Savings and temporary cash investments	198,950.	<b>2</b>	192,540.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> 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 instr). Complete Part II of Sch L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	23,831.		
	<b>b</b> Less: accumulated depreciation	0.	<b>10c</b>	23,831.
	<b>11</b> Investments - publicly traded securities	881,255.	<b>11</b>	1,195,970.
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	94,892.	<b>15</b>	0.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,179,036.	<b>16</b>	1,426,563.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		<b>17</b>	
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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	140,200.	<b>25</b>	228,791.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	140,200.	<b>26</b>	228,791.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	<b>27</b> Unrestricted net assets		<b>27</b>	
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	<b>30</b> Capital stock or trust principal, or current funds	0.	<b>30</b>	0.
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund	0.	<b>31</b>	0.
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds	1,038,836.	<b>32</b>	1,197,772.
	<b>33</b> <b>Total net assets or fund balances</b>	1,038,836.	<b>33</b>	1,197,772.
	<b>34</b> <b>Total liabilities and net assets/fund balances</b>	1,179,036.	<b>34</b>	1,426,563.

Form **990** (2013)

**WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

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**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	627,807.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	346,244.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	281,563.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,038,836.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-122,627.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,197,772.

**Part XII Financial Statements and Reporting**

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

<b>1</b>	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	<b>Yes</b>	<b>No</b>
<b>2a</b>	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>	<b>X</b>
<b>b</b>	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<b>c</b>	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	<b>2c</b>	
<b>3a</b>	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?	<b>3a</b>	<b>X</b>
<b>b</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	<b>3b</b>	

Form **990** (2013)

**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.

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

OMB No. 1545-0047

**2013**Open to Public  
InspectionName of the organization **WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**Employer identification number  
**39-1501131****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)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 Tax 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	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

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	▶ \$ _____

**WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

Schedule D (Form 990) 2013

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**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
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	(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

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		23,831.		23,831.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				23,831.

Schedule D (Form 990) 2013



**WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

Schedule D (Form 990) 2013

39-1501131 Page **3**

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b 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		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15) ►	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) NYLIC CONTINGENCY RESERVE	228,791.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25) ►	228,791.

2. Liability for uncertain tax positions. 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 ☐

Schedule D (Form 990) 2013







**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.

Employer identification number

39-1501131

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

QUALITY OF LIFE FOR OUR MEMBERS, AND SUPPORTING STATE AND NATIONAL  
POLICIES TO ADVANCE THE SECURITY OF THE UNITED STATES.

FORM 990, PART VI, SECTION A, LINE 6:

WISCONSIN NATIONAL GUARD ASSOCIATION HAS THE FOLLOWING CLASSES  
OF MEMBERS: ACTIVE, ASSOCIATE, RETIRED AND HONORARY.

ACTIVE MEMBERSHIP IN THE ASSOCIATION IS EXTENDED TO ALL OFFICERS AND  
WARRANT OFFICERS WHO ARE ASSIGNED TO DUTY WITH THE WISCONSIN NATIONAL GUARD  
AND ARE MEMBERS OF GOOD STANDING OF THE NATIONAL GUARD ASSOCIATION OF THE  
UNITED STATES. UPON PAYMENT OF ANNUAL DUES, SUCH MEMBERS HAVE THE RIGHT TO  
VOTE UPON UPON ALL MATTERS BROUGHT BEFORE THE GENERAL ASSEMBLY AND TO HOLD  
ANY OFFICE IN THE ASSOCIATION.

ASSOCIATE MEMBERSHIP - UPON APPROVAL BY THE BOARD OF DIRECTORS OF THE  
EXECUTIVE COMMITTEE, ANY OFFICER OR WARRANT OFFICER WHO SERVED AT ANY TIME  
IN ANY UNIT OF THE WISCONSIN NATIONAL GUARD (ARMY OR AIR), AND WHO IS NOW  
ON THE INACTIVE LIST, ON ACTIVE DUTY, OR A MEMBER OF ANY RESERVE COMPONENT,  
MAY BE ADMITTED AS AN ASSOCIATE MEMBER. SUCH MEMBERS SHALL HAVE ALL THE  
PRIVILEGES OF ACTIVE MEMBERS EXCEPT THOSE OF VOTING AND HOLDING OFFICE.

RETIRED MEMBERSHIP - ANY RETIRED OFFICER OR WARRANT OFFICER WHO HAS SERVED  
IN THE WISCONSIN NATIONAL GUARD AS AN OFFICER OR WARRANT OFFICER, AND WHO  
HAS ACCRUED 20 OR MORE YEARS OF SATISFACTORY SERVICE IN THE ARMED FORCES OF  
THE UNITED STATES, SHALL ENJOY FULL MEMBERSHIP ELIGIBILITY.

Name of the organization **WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

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**39-1501131**

HONORARY MEMBERSHIP - THE BOARD OF DIRECTORS MAY, BY MAJORITY VOTE, CONFER  
HONORARY MEMBERSHIP UPON: THE GOVERNOR OF A STATE, OR A PERSON WHO HAS  
RENDERED OUTSTANDING SERVICE TO THE UNITED STATES OR ANY POLITICAL  
SUBDIVISION THEREOF, THE ARMY NATIONAL GUARD OR ANY ELEMENT THEREOF. SUCH  
HONORARY MEMBERS SHALL HAVE ALL THE PRIVILEGES OF ACTIVE MEMBERS EXCEPT  
THOSE OF VOTING AND HOLDING OFFICE.

FORM 990, PART VI, SECTION A, LINE 7A:

THE OFFICERS OF THE ASSOCIATION (PRESIDENT, VICE PRESIDENT AIR  
AND ARMY, SECRETARY, AND TREASURER) ARE ELECTED BY THE ASSOCIATION  
MEMBERSHIP. THE REMAINING TWENTY ONE DIRECTORS ARE ELECTED FROM THE MAJOR  
COMMAND OR PEER GROUPS THEY REPRESENT.

FORM 990, PART VI, SECTION B, LINE 11:

THE FULL BOARD RECEIVES AN ELECTRONIC COPY OF THE FORM 990 FOR  
REVIEW BEFORE IT IS FILED WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH OFFICER AND DIRECTOR, ANNUALLY, COMPLETES A CONFLICT OF  
INTEREST STATEMENT. WHEN A POTENTIAL CONFLICT IS IDENTIFIED, THE OFFICERS  
OF THE ASSOCIATION DETERMINE IF AN ACTUAL CONFLICT EXISTS. THIS GROUP WOULD  
REVIEW THE CONFLICT AND RESTRICT THE MEMBER FROM PARTICIPATING IN  
DISCUSSIONS OR VOTING ON ISSUES RELATED TO THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

THE COMPENSATION OF ALL OF THE INDIVIDUALS INCLUDED ON FORM  
990 IS REVIEWED ANNUALLY BY THE INDEPENDENT MEMBERS OF THE COMPENSATION

Name of the organization **WISCONSIN NATIONAL GUARD  
ASSOCIATION, INC.**

Employer identification number  
**39-1501131**

COMMITTEE OF THE BOARD OF DIRECTORS WHO RELIED UPON EXTERNAL THIRD PARTY  
COMPARABLE MARKET DATA GATHERED BY A COMPENSATION ADVISER IN ASSESSING THE  
APPROPRIATENESS OF TOTAL COMPENSATION. COMPENSATION DECISIONS AND REPORTS  
ARE CONTEMPORANEOUSLY DOCUMENTED IN THE MINUTES OF THE MEETING OF THE  
COMMITTEE WHEN THE DECISIONS ARE MADE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS,  
CONFLICT OF INTEREST POLICY, OR FINANCIAL STATEMENTS AVAILABLE TO THE  
PUBLIC.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ADJUSTMENT TO FAIR MARKET VALUE -122,627.

FORM 990, PART I, QUESTION 7A

GROSS UNRELATED BUSINESS REVENUE

THE AMOUNT OF GROSS UNRELATED BUSINESS REVENUE REPORTED IN FORM 990,  
PART I, LINE 7A MAY NOT CORRESPOND TO THE AMOUNT REPORTED IN FORM 990,  
PART VIII, LINE 12 COLUMN (C). THIS IS DUE TO THE FACT THAT THE  
ORGANIZATION'S GROSS UNRELATED BUSINESS REVENUE IS BASED ON THE  
SPENDING OF DISTRIBUTIONS MADE FROM THE 501(C)(19) DESIGNATED INSURANCE  
SET-ASIDE. DISTRIBUTIONS NOT SPENT FOR INSURANCE BENEFITS, REASONABLE  
ADMINISTRATIVE COSTS OF THE INSURANCE PROGRAM, OR FOR A SECTION  
170(C)(4) PURPOSE ARE UNRELATED BUSINESS INCOME. THE ORGANIZATION'S  
INSURANCE PROGRAM REVENUES, INVESTMENT INCOME, INVESTMENT  
GAINS/(LOSSES) AND OTHER MISCELLANEOUS RECEIPTS ARE ALL FROM RELATED  
ACTIVITIES, OR ARE OTHERWISE EXCLUDED FROM THE DEFINITION OF UNRELATED  
BUSINESS INCOME. FOR THIS REASON, NO GROSS UNRELATED BUSINESS REVENUE

Name of the organization	WISCONSIN NATIONAL GUARD ASSOCIATION, INC.	Employer identification number	39-1501131
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IS REPORTED IN FORM 990, PART VIII, LINE 12, COLUMN (C). THE UNRELATED GROSS BUSINESS REVENUE REPORTED ON FORM 990-T IS REPORTED ON FORM 990, PART I, HOWEVER, IN THE INTEREST OF FULL DISCLOSURE.

FORM 990, PART III, LINE 1

ORGANIZATION'S MISSION

1) TO CONTRIBUTE ITS FULL RESOURCES AND CAPABILITIES TO ADVANCING THE SECURITY OF THE STATES. 2) TO SUPPORT A MILITARY POSTURE WHICH WILL MAINTAIN NATIONAL INTERESTS IN THE WIDE VARIETY OF SITUATIONS WHICH MAY THREATEN THE SECURITY OF THE UNITED STATES. 3) TO SUPPORT NATIONAL MILITARY POLICY THAT WILL PROMOTE STABILITY AND PEACE THROUGHOUT THE WORLD. 4) TO INFORM THE AMERICAN PEOPLE OF THE FUNDAMENTAL FACTS AND FACTORS PERTAINING TO NATIONAL SECURITY. 5) TO SUPPORT THE TOTAL FORCE - ACTIVELY PURSUING TRAINING WITH THE ACTIVE AND RESERVE COMPONENTS, TO PROVIDE A FULLER UNDERSTANDING OF EACH FORCE'S CAPABILITIES, THEREBY ENSURING SUCCESS IN BATTLE. 6) TO FOSTER PUBLIC UNDERSTANDING AND SUPPORT OF THE ARMED FORCES. 7) TO ASSIST IN INFORMING ASSOCIATION MEMBERS AND THE PUBLIC OF THE DEVELOPMENT OF THE ARMED FORCES, AND TO KEEP THEM ABREAST OF NEW ACCOMPLISHMENTS. 8) TO PROMOTE AND PERPETUATE THOSE TRADITIONS THAT CONTRIBUTE TO ESPIRIT DE CORPS AND SUPERIOR PERFORMANCE OF DUTY. 9) TO PRESERVE AND FOSTER THE SPIRIT OF FELLOWSHIP AMONG FORMER, PRESENT, AND FUTURE MEMBERS OF THE ASSOCIATION, AND PROVIDE AN ORGANIZATION THROUGH WHICH THEY MAY UNITE IN BONDS OF COMRADESHIP. 10) TO COMMEMORATE THE MEMORY OF THOSE WHO GAVE THEIR LIVES IN THE SERVICE OF THEIR COUNTRY. 11) TO SUSTAIN CONTINUED HARMONIOUS COORDINATION BETWEEN OUR ASSOCIATION AND THE WISCONSIN NATIONAL GUARD ENLISTED ASSOCIATION, TO THE BETTERMENT OF THE ENTIRE WISCONSIN NATIONAL GUARD. 12) THE ASSOCIATION SHALL ESTABLISH



Name of the organization	WISCONSIN NATIONAL GUARD ASSOCIATION, INC.	Employer identification number 39-1501131
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SUCH INSTRUMENTALITIES AS ARE NECESSARY TO CARRY OUT THE FOREGOING AIMS  
AND OBJECTIVES.

FORM 990, PART VI, SECTION A, QUESTION 9

ADDRESSES OF OFFICERS WHO CANNOT BE REACHED AT  
ORGANIZATION:

CPT PAUL CUSICK	1726 GRAFTON RD, MADISON, WI 53716
MAJ MYRON DAVIS	6923 ICECAKE AVE, SPARTA, WI 54656
COL (R) MATHEW DEW III	7321 SOUTHERN OAK PL, MADISON, WI 53719
LT COL STEVE DUNAI	1228 HANOVER TRAIL, WAUNAKEE, WI 53597
COL (R) JAMES ENGELER JR.	5957 WOODCREEK LANE, MIDDLETON, WI 53562
MAJ AARON FREUND	W5558 BAILY DR, APPLETON, WI 54915
CW4 DOUGLAS GAFFKE	601 CAPITOL DR, DANE, WI 53529
COL DAVID GAULT	302 PRAIRIE HEIGHTS DR, VERONA, WI 53593
CAPT TIMOTHY R. GUY	607 YELLOWSTONE DR, HARTFORD, WI 53027
CAPT KEITH HOFKENS	655 WOODDUCK DR, UNIT D, WOODBURY, MN 55125
CAPT JEREMY KEYES	S94W23675 KUNZENDORF CT, BIG BEND, WI 53103
CPT MATTHEW MCDONALD	S8816 SLOTTY RD, PRAIRIE DU SAC, WI 53578
MAJ JACK MELVIN III	1738 RIVER LAKES RD N, OCONOMOWOC, WI 53066
CPT SEAN MURPHY	181 BEATRICE DR, HARTLAND, WI 53027
BRIG GEN GERALD OLESEN	312 MOHAWK TRAIL, DEFOREST, WI 53532
COL ERIK A. PETERSON	309 ACADEMY ST, MOUNT HOREB, WI 53572
CPT ALOYSIUS ROHMEYER	2732 OMAHA DR, JANESVILLE, WI 53546
CAPT BETH SAWANT	2111 W SHORE DR, DELAFIELD, WI 53018
COL (R) KRISTINE SCHULTZ	2613 DUNWOODY DR, MADISON, WI 53713
CPT CHRISTOPHER SZOPINSKI	4713 MARTA LN, MADISON, WI 53714
MAJ MICHAEL YOUNT	504 14TH AVE, BARABOO, WI 53913
LT COL BART T. VAN ROO	1225 BONGARD DR, WAUNAKEE, WI 53597

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MAJ ERIC J. LECKEL 760 HERRON CT, WATERLOO, WI 53594

MAJ JOSEPH P. WALTER 5253 NATURE DR, SUN PRAIRIE, WI 53590

LTC GERALD J. EASTMAN JR. 313 S BROOKLYN ST, BERLIN, WI 54923

MAJ CHRISTINA M HASTINGS 5119 BRANDENBURG WAY, MADISON, WI 53718

FORM 990 AMENDMENTS

THE ORGANIZATION IS AMENDING THEIR 2013 FILINGS AFTER  
RECEIVING FURTHER DETAILS ON THE COMPOSITION OF THEIR INVESTMENTS. THIS  
INFORMATION AFFECTED THE COST BASIS IN SOME SECURITIES SOLD AND THEIR  
REPORTING ON THE BALANCE SHEET. THE FOLLOWING SECTIONS OF THE 990 WERE  
AFFECTED FROM THE ORIGINAL FILING:

PART I

PART VIII

PART X

PART XI

SCHEDULE D

SCHEDULE O