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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 May 1, 2013, and ending Apr 30, 2014

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

C Name of organization
DUBUQUE COUNTY HOCKEY ASSOCIATION
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO BOX 122
 City or town, state or province, country, and ZIP or foreign postal code
DUBUQUE IA 52004-0122

D Employer identification number
42-1166823

E Telephone number
(563) 599-8160

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) () (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 \$ 190,714.

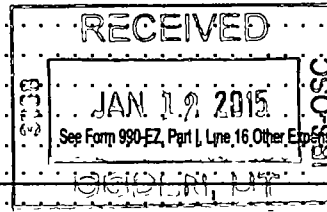
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I ☒ X

1 Contributions, gifts, grants, and similar amounts received	1	<u>21,197.</u>
2 Program service revenue including government fees and contracts	2	<u>122,266.</u>
3 Membership dues and assessments	3	
4 Investment income	4	<u>38.</u>
5a Gross amount from sale of assets other than inventory 5a		
b Less: cost or other basis and sales expenses 5b		
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 5c		
6 Gaming and fundraising events		
a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a		
b Gross income from fundraising events (not including \$ <u>32,750.</u> 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		<u>32,750.</u>
c Less: direct expenses from gaming and fundraising events 6c		<u>12,217.</u>
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d		<u>20,533.</u>
7a Gross sales of inventory, less returns and allowances 7a		<u>6,915.</u>
b Less: cost of goods sold 7b		<u>7,604.</u>
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c		<u>-689.</u>
8 Other revenue (describe in Schedule O) See Form 990-EZ, Part I, Line 8 Other Revenue 8		<u>7,548.</u>
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9		<u>170,893.</u>
10 Grants and similar amounts paid (list in Schedule O) 10		
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		<u>650.</u>
14 Occupancy, rent, utilities, and maintenance 14		<u>570.</u>
15 Printing, publications, postage, and shipping 15		<u>5,162.</u>
16 Other expenses (describe in Schedule O) See Form 990-EZ, Part I, Line 16 Other Expenses 16		<u>160,504.</u>
17 Total expenses. Add lines 10 through 16 17		<u>166,886.</u>
18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18		<u>4,007.</u>
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		<u>124,451.</u>
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		<u>128,458.</u>

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

Form 990-EZ (2013)

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P 21

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II. ☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	103,632.	22 115,784.
23 Land and buildings	0.	23 0.
24 Other assets (describe in Schedule O) See L-24 Stmt.	23,980.	24 17,231.
25 Total assets	127,612.	25 133,015.
26 Total liabilities (describe in Schedule O) See L-26 Stmt.	3,161.	26 4,557.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	124,451.	27 128,458.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III. ☐

What is the organization's primary exempt purpose? TO PROVIDE AN OPPORTUNITY FOR YOUTHS TO PARTICIPATE IN THE SPORT OF HOCKEY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28	<u>PROVIDE PHYSICAL ACTIVITY AND EXPOSURE TO TEAM WORK FOR APPROXIMATELY 188 YOUTHS AGE 5 THROUGH HIGH SCHOOL AND ENTERTAINMENT FOR FAMILY MEMBERS AND THE GENERAL PUBLIC</u> (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	166,886.
29	----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30	----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31	Other program services (describe in Schedule O) ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32	Total program service expenses (add lines 28a through 31a)	32	166,886.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and Title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JIM RILEY PRESIDENT	10.00	0.	0.	0.
LISA THORMANN VICE PRESIDENT	10.00	0.	0.	0.
MANDY ENKE SECRETARY	10.00	0.	0.	0.
MELISSA BAKER TREASURER	10.00	2,400.	0.	0.
TAMMY BAKEY MEMBER	5.00	0.	0.	0.
TRACY BECHEN MEMBER	5.00	0.	0.	0.
DIANA WADDICK MEMBER	5.00	0.	0.	0.
TRICIA KIVLAHAN MEMBER	5.00	0.	0.	0.
TOM MCDERMOTT MEMBER	5.00	0.	0.	0.
JASON SHEEHY MEMBER	5.00	0.	0.	0.
RON SNYDER MEMBER	5.00	0.	0.	0.
DAVE ZILLIG MEMBER	5.00	0.	0.	0.

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		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
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		X
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.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
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		
42a The organization's books are in care of <u>MELISSA BAKER</u> Telephone no <u>(563) 599-8160</u> Located at <u>PO BOX 122</u> <u>DUBUQUE</u> IA ZIP + 4 <u>52004-0122</u>		
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)?		X
If 'Yes,' enter the name of the foreign country		
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 ?		X
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 <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 43		
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		
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

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

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
-----	--	---

b If 'Yes,' was the related organization a section 527 organization?

49b		
-----	--	--

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.'

(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
NONE				

f Total number of other employees paid over \$100,000 0

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
NONE		

d Total number of other independent contractors each receiving over \$100,000 0

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	
	MELISSA BAKER	SECRETARY	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Michael Kircher	Michael Kircher	10/27/14
	Firm's name	Firm's EIN	
	Firm's address	Phone no	
	JIM KIRCHER & ASSOCIATES, P.C.	42-1162310	
	815 CENTURY DR.	556-3392	
	DUBUQUE IA 52002-3788		

May the IRS discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (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

DUBUQUE COUNTY HOCKEY ASSOCIATION

Employer identification number

42-1166823

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

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

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III — Functionally integrated d ☐ Type III — Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box _____
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? ☐

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

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

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

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).						12
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test — 2013. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 33-1/3% support test — 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test — 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test — 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants.')	1,500.	3,762.	2,159.	15,185.	21,197.	43,803.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	105,095.	112,258.	144,808.	167,806.	161,931.	691,898.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	106,595.	116,020.	146,967.	182,991.	183,128.	735,701.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						735,701.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	106,595.	116,020.	146,967.	182,991.	183,128.	735,701.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	794.	302.	134.	71.	38.	1,339.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	794.	302.	134.	71.	38.	1,339.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	1,188.	3,199.	5,577.	13,483.	7,548.	30,995.
13 Total Support. (Add lns 9, 10c, 11 and 12)	108,577.	119,521.	152,678.	196,545.	190,714.	768,035.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	95.79 %
16 Public support percentage from 2012 Schedule A, Part III, line 15.	16	96.32 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.17 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0.24 %

- 19a **33-1/3% support tests – 2013.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒
- b **33-1/3% support tests – 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

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

Pt III Line 12: Description: PHOTOS REBATE

Pt III Line 12: 2009: 356.

Pt III Line 12: 2010: 472.

Pt III Line 12: 2011: 451.

Pt III Line 12: 2012: 390.

Pt III Line 12: 2013: 364.

Pt III Line 12: Description: AWARDS NIGHT

Pt III Line 12: 2009: 68.

Pt III Line 12: Description: MISCELLANEOUS

Pt III Line 12: 2009: 764.

Pt III Line 12: 2010: 2727.

Pt III Line 12: 2011: 5126.

Pt III Line 12: 2012: 13093.

Pt III Line 12: 2013: 7184.

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.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

DUBUQUE COUNTY HOCKEY ASSOCIATION

Employer identification number

42-1166823

Part I

Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part

- 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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(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 II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		HOUSE LEAGUE (event type)	GOLF OUTING (event type)	NONE (total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts	14,596.	18,154.		32,750.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2).	14,596.	18,154.		32,750.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		8,378.		8,378.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	3,839.			3,839.
	10 Direct expense summary Add lines 4 through 9 in column (d)				12,217.
	11 Net income summary Subtract line 10 from line 3, column (d)				20,533.

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))
REVENUE	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 _____

- | | | |
|---|------------------------------|-----------------------------|
| 11 Does the organization operate gaming activities with nonmembers? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13 Indicate the percentage of gaming activity operated in | | |
| a The organization's facility | 13 a | % |
| b An outside facility | 13 b | % |
| 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records | | |

Name

Address ▾

- 15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If 'Yes,' enter name and address of the third party _____

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name

Gaming manager compensation ▶ \$ _____

Description of services provided ▶

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? _____ ☐ Yes ☐ No
- b Enter the amount of distributions required under state law 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), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 8 Other Revenue

Other revenue (describe in Schedule O)

PHOTOS REBATE	364.
MISCELLANEOUS	7,184.
Total	7,548.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

ICE FEES	60,653.
US HOCKEY/ TRI STATE REGISTRATION	3,028.
REFEREES, EMT	7,771.
RENTAL PROGRAM	2,830.
COACHES	5,000.
RINK EQUIPMENT	30,070.
ADVERTISING	1,208.
AWARDS NIGHT	540.
BOARD EXPENSES	2,353.
MIDWEST/DANE COUNTY EXPENSES	1,834.
TREASURER PYMT/OFFICE EXPENSE	3,103.
BANK FEES	1,548.
MISC/REFFERALS	7,309.
HOTELS/BUS/MEALS	28,590.
LEAGUE FEES	1,965.
PLAYER DEVELOPMENT	2,702.
Total	160,504.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	Beginning of Year	End of Year
INVENTORY	10,360.	10,360.
A/R PLAYER FEES	13,620.	6,871.
Total	23,980.	17,231.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 26

Line 26 - Total Liabilities:	Beginning of Year	End of Year
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	1.	
EQUIPMENT RENTAL DEPOSITS	3,160.	
Total	3,161.	

Schedule A (Form 990 or 990EZ) - Part IV - Supplemental Information (continued)

Schedule A (Form 990 or 990EZ) - Other Income (continued)

Description	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
PHOTOS REBATE	356.	472.	451.	390.	364.	2,033.
AWARDS NIGHT	68.					68.
MISCELLANEOUS	764.	2,727.	5,126.	13,093.	7,184.	28,894.
Total	<u>1,188.</u>	<u>3,199.</u>	<u>5,577.</u>	<u>13,483.</u>	<u>7,548.</u>	<u>30,995.</u>

Name

DUBUQUE COUNTY HOCKEY ASSOCIATION

Social Security Number

42-1166823

Prepare Form 8868 for Electronic FilingExtension accepted (will be blanked if extension not previously transmitted) ☒**Signature of Officer**

Officer's Name ▶ _____

Officer's Title ▶ _____

Signature Date ▶ _____

Electronic Funds Withdrawal - Amount paid with Form 8868**NOTE** - A practitioner PIN or Form 8453 is required for Form 8868 efile if using electronic funds withdrawal

Enter the payment date to withdraw tax payment ▶ _____

Practitioner PIN information for Form 8868Sign Form 8868 electronically using the Practitioner PIN ☐**NOTE** - A practitioner PIN or Form 8453 is required for Form 8868 efile if using electronic funds withdrawal

Please indicate how the Officer PIN is entered into the program.

Officer entered PIN ▶ ☐ERO entered Officer's PIN ▶ ☐

ERO's Practitioner PIN (EFIN followed by any 5 numbers) EFIN _____ Self-Select PIN _____

ERO Declaration: I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic application for extension and electronic funds withdrawal for the corporation indicated above. I confirm that I am submitting application for extension in accordance with the requirements of the Practitioner PIN method and Publications 4163, *Modernized e-File Information for Authorized IRS e-file Providers*, and 3112, *IRS e-file Application and Participation*.

Perjury Statement: Under penalties of perjury, I declare that I have been authorized by the above taxpayer to make this authorization and that I have examined a copy of the taxpayer's electronic extension (Form 7004) for the tax period indicated above and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to disclosure: I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable): I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on Form 8868, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I certify that I have the authority to execute this consent on behalf of the organization. I am signing this Disclosure Consent by entering my self-selected PIN below.

Date _____

Officer's PIN (enter any 5 numbers). _____

Client Status

2013

Name DUBUQUE COUNTY HOCKEY ASSOCIATION	Employer ID number 42-1166823
---	----------------------------------

Check the appropriate box below to update this client's status.

Client Status ▶ Extension Accepted
Client Number ▶ _____

Status Date . . . ▶ 06/11/14

The last box checked will be the current status.

Date

<input checked="" type="checkbox"/>	Client information transferred to current year.	<u>02/14/14</u>
<input type="checkbox"/>	Appointment scheduled for (time and date) . . . ▶ _____	_____
<input type="checkbox"/>	Received client's tax data	_____
<input type="checkbox"/>	Interview completed	_____
<input type="checkbox"/>	Client's tax return is in process	_____
<input type="checkbox"/>	Need more information from client (specify below)	_____

<input type="checkbox"/>	Data input completed.	_____
<input type="checkbox"/>	Draft copy of tax return printed	_____
<input type="checkbox"/>	Extension filed	_____
<input checked="" type="checkbox"/>	If filing electronically, extension filed	<u>06/11/14</u>
<input checked="" type="checkbox"/>	If filing electronically, extension accepted by IRS	<u>06/11/14</u>
<input type="checkbox"/>	Second extension filed	_____
<input type="checkbox"/>	Sent to reviewer	_____
<input type="checkbox"/>	Review completed	_____
<input type="checkbox"/>	Final tax return printed	_____
<input type="checkbox"/>	Informed client of return completion.	_____
<input type="checkbox"/>	Tax return signed	_____
<input type="checkbox"/>	Electronic filing signatures needed (Form 8879, 8453, etc).	_____
<input type="checkbox"/>	Ready to Efile tax return	_____
<input type="checkbox"/>	If filing electronically, return EFiled	_____
<input type="checkbox"/>	If filing electronically, return accepted by IRS	_____
<input type="checkbox"/>	Tax return delivered to client.	_____
<input type="checkbox"/>	Billed client for tax return. Enter amount billed . ▶ _____	_____
<input type="checkbox"/>	Received payment from client	_____
<input type="checkbox"/>	Specify other status ▶ _____	_____

Billing Amounts for Prior Years	2010	2011	2012
Enter the billing amount for each year.	_____	_____	_____

Current Year Comments (See Help):

Permanent Comments (See Help)

**Application for Extension of Time To File an
Exempt Organization Return**

▶ File a separate application for each return.

OMB No. 1545-1709

▶ Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	DUBUQUE COUNTY HOCKEY ASSOCIATION	42-1166823
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	PO BOX 122	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	DUBUQUE	IA 52004-0122

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ MELISSA BAKER

Telephone No ▶ (563) 599-8160 Fax No ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Dec 15, 20 14, to file the exempt organization return for the organization named above.

The extension is for the organization's return for

▶ ☐ calendar year 20 ____ or▶ ☒ tax year beginning May 1, 20 13, and ending Apr 30, 20 14.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3 a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3 a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3 b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3 c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.