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Return of Organization Exempt From Income Tax

2013

Department of the Treasury
Internal Revenue Service

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.Open to Public
Inspection

A For the 2013 calendar year, or tax year beginning 1/01 , 2013, and ending 6/30 , 2014			
B Check if applicable	C CENTRAL PLAINS DAIRY ASSOCIATION 6258 90TH AVENUE NORTH GLYNDON, MN 56547	D Employer Identification Number 20-1454965	
	<input type="checkbox"/> Address change	E Telephone number 218-236-8420	
	<input type="checkbox"/> Name change		
	<input checked="" type="checkbox"/> Initial return		
	<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending	F Name and address of principal officer RICH HANSEN Same As C Above	G Gross receipts \$ 250,814.	
I Tax-exempt status 501(c)(3)	X 501(c) (6) (insert no.)	4947(a)(1) or 527	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J Website: N/A	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list (see instructions)		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation		H(c) Group exemption number ►
M State of legal domicile.			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE EDUCATION FOR DAIRY FARMERS IN THE MIDWEST ALSO DONATIONS FOR PROGRAMS TO ENHANCE THE YOUTH PARTICIPATION IN THE DAIRY BUSINESS.		
	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)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	8 Contributions and grants (Part VIII, line 1h)	447,214.	250,435.
	9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column-(A), lines 3, 4, and 7d)	704.	379.	
11 Other revenue (Part VIII, column-(A), lines 5, 6d, 8c, 9c, 10c, and 11e)			
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	447,918.	250,814.	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	27,000.	500.	
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)			
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25) ►			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	413,191.	367,769.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	440,191.	368,269.	
19 Revenue less expenses. Subtract line 18 from line 12	7,727.	-117,455.	

Expenses	Beginning of Current Year	End of Year	
	8 Contributions and grants (Part VIII, line 1h)	383,633.	266,290.
	9 Program service revenue (Part VIII, line 2g)	0.	112.
	10 Investment income (Part VIII, column-(A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column-(A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	383,633.	266,178.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ►			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			
19 Revenue less expenses. Subtract line 18 from line 12			

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
	RICH HANSEN	10-13-14
Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name Doug Franke	Preparer's signature Doug Franke
	Firm's name ► Franke & Associates, Inc.	Date 10-13-14
	Firm's address ► 1500 30th Ave South Moorhead, MN 56560	Check <input type="checkbox"/> if self-employed PTIN 100571877
Firm's EIN ►		Phone no (218) 233-5105

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

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

TEEA0113L 11/08/13

Form 990 (2013)

99

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

PROVIDE EDUCATION FOR DAIRY FARMERS IN THE MIDWEST ALSO DONATIONS FOR PROGRAMS TO ENHANCE THE YOUTH PARTICIPATION IN THE DAIRY BUSINESS.

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 and section 4947(a)(1) trusts 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 \$ _____)

CENTRAL PLAINS DAIRY HAS PROVIDED VALUABLE INFORMATION TO THE DAIRY INDUSTRY BY SPONSORING EXPOS WITH VARIOUS INDUSTRIES IN THE DAIRY BUSINESS.

4b (Code: _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O)

(Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ►

0.

Part IV Checklist of Required Schedules

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

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 organizations or government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	21	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.	22	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.	23	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.	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	25b	
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.	26	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.	27	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.	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28b	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.	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.	31	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.	32	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.	33	X
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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.	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

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
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a	2	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	X	
2 a 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	2 a	0	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2 b		
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X	
b If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O	3 b		
4 a 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)? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	4 a	X	
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X	
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a 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?	6 a	X	
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c		
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9 a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b		
10 Section 501(c)(7) organizations. Enter.			
a Initiation fees and capital contributions included on Part VIII, line 12	10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11 a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13 a		
<i>Note. See the instructions for additional information the organization must report on Schedule O</i>			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b		
c Enter the amount of reserves on hand	13 c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X	
<i>b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.</i>	14 b		

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

Section A. Governing Body and Management

		Yes	No
1 a	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.	9	
1 b			
2	Enter the number of voting members included in line 1a, above, who are independent		X
3	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?		X
4	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?		X
5	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
6	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
7 a	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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?		X
b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

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

	Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?	X
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?	
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O	
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done	
13	Did the organization have a written whistleblower policy?	X
14	Did the organization have a written document retention and destruction policy?	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	
a	The organization's CEO, Executive Director, or top management official	X
b	Other officers of key employees of the organization.	X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	
16 a	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	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 taken steps to safeguard the organization's exempt status with respect to such arrangements?	
16 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 (501(c)(3)s only) available for public inspection. Indicate how you make 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 makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.
 TONNESON COMMUNICATION, INC 6258 90TH AVE NORTH GLYNDON MN 56547 218-236-8420

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 dotted line)	(C)					(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
		or director	Individual trustee	Institutional trustee	Officer	Key employee			
(1) RICH HANSEN President & CEO	0 0						0.	0.	0.
(2) JODY KUPER Vice President	0 0						0.	0.	0.
(3) TRACEY RENEIT Director	0 0						0.	0.	0.
(4) HOWARD SCHNEEKLOTH Director	0 0						0.	0.	0.
(5) DOROTHY ELLIOTT Director	0 0						0.	0.	0.
(6) CRAIG KROGSTAD Director	0 0						0.	0.	0.
(7) JOHN SEFFROOD Director	0 0						0.	0.	0.
(8) PAUL LONEY Director	0 0						0.	0.	0.
(9) NATHAN JENSEN Director	0 0						0.	0.	0.
(10)									
(11)									
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Or director	Individual trustee	Institutional trustee	Officer				Key employee
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1 b Sub-total							0.	0.	0.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							0.	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

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

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

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
CONTRIBUTIONS, GIFTS, GRANTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b	77,250.			
	c Fundraising events	1 c	173,185.			
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		250,435.			
PROGRAM SERVICE REVENUE		Business Code				
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		379.	379.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	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			
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
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						
Miscellaneous Revenue	Business Code					
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		250,814.	379.	0.	0.	

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	500.	500.		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	9,124.	9,124.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	3,062.	3,062.		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 <u>MANAGEMENT FEES</u>	132,596.	132,596.		
b <u>WELCOME RECEPTION INVITATION</u>	97,825.	97,825.		
c <u>TRADESHOW EXPENSES</u>	87,895.	87,895.		
d <u>Postage and Shipping</u>	13,577.	13,577.		
e All other expenses	23,690.	23,690.		
25 Total functional expenses. Add lines 1 through 24e	368,269.	368,269.	0.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
ASSETS				
1	Cash – non-interest-bearing..	383,633.	1	57,465.
2	Savings and temporary cash investments		2	208,825.
3	Pledges and grants receivable, net.		3	
4	Accounts receivable, net		4	
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use		8	
9	Prepaid expenses and deferred charges		9	
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
b	Less: accumulated depreciation	10b		10c
11	Investments – publicly traded securities		11	
12	Investments – other securities See Part IV, line 11		12	
13	Investments – program-related. See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	383,633.	16	266,290.
LIABILITIES				
17	Accounts payable and accrued expenses..		17	112.
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D.		21	
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
26	Total liabilities. Add lines 17 through 25	0.	26	112.
NET ASSETS OR FUND BALANCES				
	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets..		27	
28	Temporarily restricted net assets		28	
29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
30	Capital stock or trust principal, or current funds		30	
31	Paid-in or capital surplus, or land, building, or equipment fund..		31	
32	Retained earnings, endowment, accumulated income, or other funds	383,633.	32	266,178.
33	Total net assets or fund balances	383,633.	33	266,178.
34	Total liabilities and net assets/fund balances	383,633.	34	266,290.

BAA

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	250,814.
2 Total expenses (must equal Part IX, column (A), line 25)	2	368,269.
3 Revenue less expenses. Subtract line 2 from line 1	3	-117,455.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	383,633.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	266,178.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <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.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
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 Were the organization's financial statements audited by an independent accountant?	2b	X
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		
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	

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.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

CENTRAL PLAINS DAIRY ASSOCIATION

Employer identification number

20-1454965

Form 990, Part VI, Line 11b - Form 990 Review Process

No review was or will be conducted.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

AVAILABLE UPON REQUEST.

2013

Federal Exempt Organization Tax Summary

Page 1

CENTRAL PLAINS DAIRY ASSOCIATION

20-1454965

	2013	2012	Diff
REVENUE			
Contributions and grants	250,435	447,214	-196,779
Investment income	379	704	-325
Total revenue...	250,814	447,918	-197,104
EXPENSES			
Grants and similar amounts paid	500	27,000	-26,500
Other expenses	367,769	413,191	-45,422
Total expenses	368,269	440,191	-71,922
NET ASSETS OR FUND BALANCES			
Revenue less expenses	-117,455	7,727	-125,182
Total assets at end of year	266,290	236,679	29,611
Total liabilities at end of year.	112	0	112
Net assets/fund balances at end of year	266,178	236,679	29,499

2013

General Information

Page 1

CENTRAL PLAINS DAIRY ASSOCIATION

20-1454965

Forms needed for this return

Federal: 990, Sch O

Carryovers to 2014

None

CENTRAL PLAINS DAIRY ASSOCIATION

20-1454965

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
ASSOCIATION EXPENSES	5,068.	5,068.		
BANK FEES	1,745.	1,745.		
BOARD MEETINGS	2,414.	2,414.		
EXPO CASH	765.	765.		
EXPO LABOR	117.	117.		
OFFICE EXPENSES	173.	173.		
PRAYER BREAKFAST	8,901.	8,901.		
WEB SITE	4,507.	4,507.		
Total	<u>\$ 23,690.</u>	<u>\$ 23,690.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

2013

Supporting Detail

Page 1

CENTRAL PLAINS DAIRY ASSOCIATION

20-1454965

Contributions, Gifts, and Grants
Direct public support

MEMBERSHIP	\$ 77,250.
Total	<u>\$ 77,250.</u>

Contributions, Gifts, and Grants
Fundraising events [O]

GOLF	\$ 1,000.
EXPO	172,185.
Total	<u>\$ 173,185.</u>

Other Income Producing Activities
Interest on savings & cash investments

BANK OF THE WEST	\$ 379.
Total	<u>\$ 379.</u>

Balance Sheet
Cash-non-interest-bearing

CHECKING	\$ 57,465.
Total	<u>\$ 57,465.</u>

Application To Adopt, Change, or Retain a Tax Year

► See separate instructions.

Part I General Information*Important: All filers must complete Part I and sign below. See instructions*

Name of filer (if a joint return is filed, also enter spouse's name) (see instructions) CENTRAL PLAINS DAIRY ASSOCIATION		Filer's identifying number 20-1454965
Type or Print	Number, street, and room or suite no (if a P O box, see instructions) 6258 90TH AVE N	Service Center where income tax return will be filed OGDEN, UT
	City or town, state, and ZIP code GLYNDON, MN 56547	Filer's area code and telephone number/Fax number (218) 236-8420 / ()
	Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)
	Name of person to contact (if not the applicant or filer, attach a power of attorney)	Contact person's area code and telephone number/Fax number () / ()

1 Check the appropriate box(es) to indicate the type of applicant (see instructions).

<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (sec 1381(a))	<input type="checkbox"/> Passive foreign investment company (PFIC) (sec 1297)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957)	<input type="checkbox"/> Other foreign corporation
<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC)	<input checked="" type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Domestic corporation	<input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898)	<input type="checkbox"/> Homeowners Association (sec 528)
<input type="checkbox"/> S corporation	<input type="checkbox"/> 10/50 corporation (sec 904(d)(2)(E))	<input type="checkbox"/> Other (Specify entity and applicable Code section)
<input type="checkbox"/> Personal service corporation (PSC)	<input type="checkbox"/> Trust	

2a Approval is requested to (check one) (see instructions):

Adopt a tax year ending ► (Partnerships and PSCs: Go to Part III after completing Part I)
 Change to a tax year ending ► **06/30** Retain a tax year ending ►

b If changing a tax year, indicate the date the present tax year ends. ► **12/31**c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ► **01/01** , 20 **14** , and ending ► **06/30** , 20 **14**3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ► Yes No

If "No," attach an explanation.

4 Indicate the applicant's present overall method of accounting.

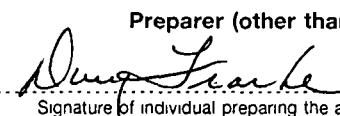
Cash receipts and disbursements method Accrual method
 Other method (specify) ►

5 State the nature of the applicant's business or principal source of income.

SPONSORSHIP OF DAIRY EXPO - EDUCATION**Signature—All Filers (See Who Must Sign in the instructions.)**

Under penalties of perjury, I declare that I have examined this application, 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 filer) is based on all information of which preparer has any knowledge.

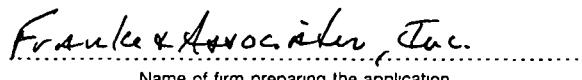

Filer*
10/13/14
Signature and date


Preparer (other than filer)
Signature of individual preparing the application and date

RICH HANSEN
Name and title (print or type)

DOUG FRANKE
Name of individual preparing the application

*If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions


Name of firm preparing the application

Part II Automatic Approval Request (see instructions)

- Identify the revenue procedure under which this automatic approval request is filed ►

Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ►	X	X
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553	X	X
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ►	X	X

Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)

4 Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ►	X	X
5 Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ►	X	X
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months. (See instructions for information required to be submitted) ►	X	X
7 Is the S corporation requesting an ownership tax year? (see instructions) ►	X	X
8 Is the applicant a partnership requesting a concurrent change pursuant to section 6.09 of Rev. Proc. 2006-45 (or its successor) or section 5.04(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ►	X	X

Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

- 9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ►

Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

- 10 Is the applicant a tax-exempt organization requesting a change? ► ✓

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)

	Yes	No
Section A—General Information		
1 Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? If "Yes," see the instructions for information that must be included on an attached explanation. ►	X	X
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented. ►	X	X
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? If "Yes," attach an explanation. ►	X	X
4a Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39 (or its successor)? If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions). ►	X	X
b If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box		
<input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period. (see instructions)	X	X
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period.	X	X
Short period \$ First preceding year \$ Second preceding year \$ Third preceding year \$	X	X
Note: Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.	X	X

		Yes	No
6	Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period:	Generated	Expiring
	Net operating loss	\$ _____	\$ _____
	Capital loss	\$ _____	\$ _____
	Unused credits	\$ _____	\$ _____
7	Enter the amount of deferral, if any, resulting from the change (see section 5.05(1), (2), (3) and 6.01(7) of Rev. Proc. 2002-39, or its successor)	► \$ _____	
8a	Is the applicant a U.S. shareholder in a CFC?	►	
	If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period		
b	Will each CFC concurrently change its tax year?	►	
	If "Yes" to line 8b, go to Part II, line 3.		
	If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.		
9a	Is the applicant a U.S. shareholder in a PFIC as defined in section 1297?	►	
	If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.		
b	Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund?	►	
10a	Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC?	►	
	If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.		
b	Will any partnership concurrently change its tax year to conform with the tax year requested?	►	
c	If "Yes" to line 10b, has any Form 1128 been filed for such partnership?	►	
11	Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office?	►	
	If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.		
12	Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application?	►	
13	Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application?	►	
14	Enter amount of user fee attached to this application (see instructions)	► \$ _____	
Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)			
15	Enter the date of incorporation. ►		
16a	Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period?	►	
b	If "Yes," will the corporation be going to a permitted S corporation tax year?	►	
	If "No" to line 16b, attach an explanation.		
17	Is the corporation a member of an affiliated group filing a consolidated return?	►	
	If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation.		
18a	Personal service corporations (PSCs): Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.		
b	If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year.		
	<input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____)		
	<input type="checkbox"/> Letter ruling (date of letter ruling _____) (attach copy)		

Section C—S Corporations (see instructions)

19 Enter the date of the S corporation election. ►	Yes	No
20 Is any shareholder applying for a corresponding change in tax year? ► If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.		
21 If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year. □ Grandfathered (attach copy of letter ruling) □ Section 444 election (date of election _____) □ Letter ruling (date of letter ruling _____ (attach copy))		
22 Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.		

Section D—Partnerships (see instructions)

23 Enter the date the partnership's business began. ►	Yes	No
24 Is any partner applying for a corresponding change in tax year? ►		
25 Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
26 Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? ► If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
27 If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. □ Grandfathered (attach copy of letter ruling) □ Section 444 election (date of election _____) □ Letter ruling (date of letter ruling _____ (attach copy))		

Section E—Controlled Foreign Corporations (CFC)

28 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
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Section F—Tax-Exempt Organizations

29 Type of organization: □ Corporation □ Trust □ Other (specify) ►	Yes	No
30 Date of organization. ►		
31 Code section under which the organization is exempt. ►		
32 Is the organization required to file an annual return on Form 990, 1120-C, 990-PF, 990-T, 1120-H, or 1120-POL? ►		
33 Enter the date the tax exemption was granted. ► Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation.		
34 If the organization is a private foundation, is the foundation terminating its status under section 507? ►		

Section G—Estates

35 Enter the date the estate was created. ►		
36a Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.		
b Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.		

Section H—Passive Foreign Investment Companies

37 If the applicant is a passive foreign investment company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned.		
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Part II Automatic Approval Request (see instructions)

- Identify the revenue procedure under which this automatic approval request is filed ►

Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)

- Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year **and** is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ►
- Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553
- Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ►

Yes	No

Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)

- Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year **and** is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ►
- Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ►
- Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4 01(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months (See instructions for information required to be submitted) ►
- Is the S corporation requesting an ownership tax year? (see instructions) ►
- Is the applicant a partnership requesting a concurrent change pursuant to section 6.09 of Rev. Proc. 2006-45 (or its successor) or section 5.04(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ►

Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)

- Is the applicant an individual requesting a change from a fiscal year to a calendar year? ►

Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)

- Is the applicant a tax-exempt organization requesting a change? ► ✓

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)**Section A—General Information**

- Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? If "Yes," see the instructions for information that must be included on an attached explanation ►
- Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented ►
- Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? If "Yes," attach an explanation. ►

4a Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39 (or its successor)? If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions).

b If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box

Annual business cycle test Seasonal business test 25-percent gross receipts test
Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period (see instructions)

Yes	No

- Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period

Short period \$ First preceding year \$

Second preceding year \$ Third preceding year \$

Note: Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.

		Yes	No
6	Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period	Generated	Expiring
	Net operating loss	\$ _____	\$ _____
	Capital loss	\$ _____	\$ _____
	Unused credits	\$ _____	\$ _____
7	Enter the amount of deferral, if any, resulting from the change (see section 505(1), (2), (3) and 6.01(7) of Rev Proc. 2002-39, or its successor)	► \$ _____	
8a	Is the applicant a U.S. shareholder in a CFC?	►	
	If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.		
b	Will each CFC concurrently change its tax year?	►	
	If "Yes" to line 8b, go to Part II, line 3		
	If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.		
9a	Is the applicant a U.S. shareholder in a PFIC as defined in section 1297?	►	
	If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.		
b	Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund?	►	
10a	Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC?	►	
	If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount		
b	Will any partnership concurrently change its tax year to conform with the tax year requested?	►	
c	If "Yes" to line 10b, has any Form 1128 been filed for such partnership?	►	
11	Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office?	►	
	If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request		
12	Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application?	►	
13	Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application?	►	
14	Enter amount of user fee attached to this application (see instructions)	► \$ _____	
Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)			
15	Enter the date of incorporation ►		
16a	Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period?	►	
b	If "Yes," will the corporation be going to a permitted S corporation tax year?	►	
	If "No" to line 16b, attach an explanation		
17	Is the corporation a member of an affiliated group filing a consolidated return?	►	
	If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return, (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period, and (d) the name of the parent corporation.		
18a	Personal service corporations (PSCs). Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.		
b	If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year.		
	<input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____)		
	<input type="checkbox"/> Letter ruling (date of letter ruling _____) (attach copy)		

Section C—S Corporations (see instructions)

19 Enter the date of the S corporation election. ►	Yes	No
20 Is any shareholder applying for a corresponding change in tax year? If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year		
21 If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year □ Grandfathered (attach copy of letter ruling) □ Section 444 election (date of election _____) □ Letter ruling (date of letter ruling _____) (attach copy))		
22 Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.		

Section D—Partnerships (see instructions)

23 Enter the date the partnership's business began ►	Yes	No
24 Is any partner applying for a corresponding change in tax year? ►		
25 Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
26 Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
27 If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. □ Grandfathered (attach copy of letter ruling) □ Section 444 election (date of election _____) □ Letter ruling (date of letter ruling _____) (attach copy))		

Section E—Controlled Foreign Corporations (CFC)

28 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
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Section F—Tax-Exempt Organizations

29 Type of organization: □ Corporation □ Trust □ Other (specify) ►	Yes	No
30 Date of organization. ►		
31 Code section under which the organization is exempt ►		
32 Is the organization required to file an annual return on Form 990, 1120-C, 990-PF, 990-T, 1120-H, or 1120-POL? ►		
33 Enter the date the tax exemption was granted ►. Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation		
34 If the organization is a private foundation, is the foundation terminating its status under section 507? ►		

Section G—Estates

35 Enter the date the estate was created. ►		
36a Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.		
b Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period		

Section H—Passive Foreign Investment Companies

37 If the applicant is a passive foreign investment company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned.		
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