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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort 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)

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.

OMB No 1545-1150

2013

Open to Public
Inspection

A For the 2013 calendar year, or tax year beginning

07-01, 2013, and ending

06-30, 2014

B Check if applicable:

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

C Name of organization

SOUTH DAKOTA MUSIC EDUCATORS ASSN

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

Room/suite

P O BOX 363

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

BRANDON, SD 57005

D Employer identification number

46-6016361

E Telephone number

(605) 336-1669

F Group Exemption

Number

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

I Website: WWW.SDMEA.NET

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(6) (insert no) ☐ 4947(a)(1) or ☐ 527H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).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

\$ 81,242

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	2,250
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	3,991
	4	Investment income	4	9
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	62,699	
c	Less direct expenses from gaming and fundraising events	6c	49,087	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	13,612	
7a	Gross sales of inventory, less returns and allowances	7a	11,850	
b	Less cost of goods sold	7b	11,606	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	244	
8	Other revenue (describe in Schedule O)	8	443	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	20,549	
Expenses	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	9,422
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	135
	16	Other expenses (describe in Schedule O)	16	13,552
	17	Total expenses. Add lines 10 through 16	17	23,109
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(2,560)
	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	19,464
	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	16,904

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

SCANNED APR 23 2015

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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	19,464	22	16,904
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	0	24	0
25 Total assets	19,464	25	16,904
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	19,464	27	16,904

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

Check if the organization used Schedule O to respond to any question in this Part III ☐		(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? PROMOTION OF MUSIC THRU MUSIC EDUCATORS			
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.			
28 CONDUCT ALL STATE CHORS & ORCHESTRA; BENEFITS APPROXIMATELY 1200 STUDENTS FROM ALL HIGH SCHOOLS ACROSS ENTIRE AREA.			
(Grants \$) If this amount includes foreign grants, check here ☐		28a	6,758
29 ELEMENTARY FESTIVE CHOIR, ELEMENTARY HONORS CHOIR, KIDS SING CAMP, VIRTUAL CHOIR INVITES STUDENTS FROM ALL ELEMENTARY SCHOOLS W/IN STATE TO PARTICIPATE IN ANNUAL WORKSHOP AND			
(Grants \$) If this amount includes foreign grants, check here ☐		29a	20,067
30 MIDDLE SCHOOL BAND FESTIVAL-INVITES INSTUMENTALISTS FROM ALL MIDDLE SCHOOLS IN STATE TO PARTICIPATE IN ANNUAL INSTRUMENTAL CONFERENCE, CONCERT AND WORKSHOP.			
(Grants \$) If this amount includes foreign grants, check here ☐		30a	9,233
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here ☐		31a	
32 Total program service expenses (add lines 28a through 31a)		32	36,058

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

[illegible]

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 a 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
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38 a 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?	38a	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	
40 a 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	40b	
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	40e	X
41 List the states with which a copy of this return is filed		
42 a The organization's books are in care of LAURA BAKER Telephone no 605-336-1669 Located at 109 CEDAR ST 13, BRANDON, SD ZIP + 4 57005		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	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	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45 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)	45b	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		
48		
49a		
49b		

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

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

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

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

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

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

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

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

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

☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is

true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

LAURA BAKER
Signature of officer

Date

LAURA BAKER, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Jeffrey L Alvey

01-08-2015

P00443876

Firm's name Fair Tax Inc

Firm's EIN

Firm's address 1600 W 12th St

Sioux Falls SD 57104

Phone no 605-336-1669

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

☐ Yes ☒ No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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.

▶ 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

SOUTH DAKOTA MUSIC EDUCATORS ASSN

Employer identification number

46-6016361

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 | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |
- 2a** 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 col. (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

South Dakota

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
		<u>EHC</u> (event type)	<u>MSASB</u> (event type)	<u>NONE</u> (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	17,156	11,651		28,807
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	17,156	11,651		28,807
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	2,979	1,771		4,750
	8 Entertainment				
	9 Other direct expenses	6,243	7,461		13,704
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				18,454
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				10,353

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 col (a) through col (c))
1 Gross revenue				
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No
7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

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

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2013

**Open to Public
Inspection**

SOUTH DAKOTA MUSIC EDUCATORS ASSN

Employer identification number

46-6016361

01. Description of other revenue (Part I, line 8)

DESCRIPTION	AMOUNT
-------------	--------

ROYALTY INCOME	3
----------------	---

MISC INCOME	450
-------------	-----

OPERATIONS INCOME - OTHERS	(10)
----------------------------	------

02. Description of other expenses (Part I, line 16)

DESCRIPTION	AMOUNT
-------------	--------

INSURANCE	1,000
-----------	-------

MISC OPERATIONS EXPENSE	333
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ADMIN EXPENSES	10,878
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ADVOCACY EXPENSES	1,329
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BANK FEES	12
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Overflow Statement

2013
Page 2

Name(s) as shown on return

FEIN

SOUTH DAKOTA MUSIC EDUCATORS ASSN

46-6016361

Description	Amount
ASCO T SHIRTS	\$ 6,758
EHC T SHIRTS	1,090
MSASB	1,452
EFC T SHIRTS	2,306
Total:	\$ 11,606

Description	Amount
ACCOUNTING	\$ 933
WEBSITE	3,249
COMPUTER RELATED	5,240
Total:	\$ 9,422

Description	Amount
EHC	\$ 10,312
EFC	9,755
Total:	\$ 20,067

Description	Amount
	\$ 2,826
	153
Total:	\$ 2,979

Description	Amount
	\$ 724
	2,164
	88
	650
	2,617
Total:	\$ 6,243

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Overflow Statement

2013
Page 3

Name(s) as shown on return

SOUTH DAKOTA MUSIC EDUCATORS ASSN

FEIN

46-6016361

Description	Amount
	\$ 189
	1,582
Total:	\$ 1,771

Description	Amount
	\$ 9,233
	(190)
	(1,582)
Total:	\$ 7,461

Description	Amount
CONFERENCE	\$ 12,405
EFC	15,535
KIDS SING	3,550
VIRTUAL CHOIR	60
INSTRUMENTAL WORKSHOP	2,242
Total:	\$ 33,792

Description	Amount
EHC	\$ 1,505
CONFERENCE	1,473
Total:	\$ 2,978

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Overflow Statement

2013
Page 4

Name(s) as shown on return

SOUTH DAKOTA MUSIC EDUCATORS ASSN

FEIN

46-6016361

Description	Amount
CONFERENCE	\$ 22,693
	(9,661)
	(1,473)
EFC	9,755
	(1,505)
KIDS SING	1,895
VIRTUAL	50
Total:	\$ 21,754