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Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2013Department of the Treasury
Internal Revenue Service

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▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning **October 1**, 2013, and ending **September 30**, 20 **14**

Name of foundation Mansfield Nordic Club, Inc		A Employer identification number 38-3876701
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) (802)899-1039
City or town, state or province, country, and ZIP or foreign postal code Jericho, VT 05465		C If exemption application is pending, check here ☐
G Check all that apply: ☒ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 25058	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	0			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	1.85	1.85	1.85	
	4 Dividends and interest from securities	0	0	0	
	5a Gross rents	0	0	0	
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	0			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications			0	
	10a Gross sales less returns and allowances	0			
Operating and Administrative Expenses	b Less: Cost of goods sold	0			
	c Gross profit or (loss) (attach schedule)	0		0	
	11 Other income (attach schedule)	57051.37	0	57051.37	
	12 Total. Add lines 1 through 11	57053.22	1.85	57053.22	
	13 Compensation of officers, directors, trustees, etc.	0	0	0	0
	14 Other employee salaries and wages	0	0	0	0
	15 Pension plans, employee benefits	0	0	0	0
	16a Legal fees (attach schedule)	0	0	0	0
	b Accounting fees (attach schedule)	0	0	0	0
	c Other professional fees (attach schedule)	33815.00	0	33815.00	33815.00
	17 Interest	0	0	0	0
	18 Taxes (attach schedule) (see instructions)	967.75	0	967.75	967.75
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy	0	0	0	
	21 Travel, conferences, and meetings	430.84	0	430.84	430.84
	22 Printing and publications	956.04	0	956.04	956.04
	23 Other expenses (attach schedule)	5696.90	0	5696.90	5696.90
	24 Total operating and administrative expenses. Add lines 13 through 23	41866.53	0	41866.53	41866.53
	25 Contributions, gifts, grants paid	0			
	26 Total expenses and disbursements. Add lines 24 and 25	41866.53	0	41866.53	41866.53
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	15186.69			
	b Net investment income (if negative, enter -0-)		1.85		
	c Adjusted net income (if negative, enter -0-)			15186.69	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	8822.07	24008.76	24008.76
	2 Savings and temporary cash investments	0	0	0
	3 Accounts receivable ▶ n/a			
	Less: allowance for doubtful accounts ▶ n/a	n/a	n/a	n/a
	4 Pledges receivable ▶ n/a			
	Less: allowance for doubtful accounts ▶ n/a	n/a	n/a	n/a
	5 Grants receivable	n/a	n/a	n/a
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)	n/a	n/a	n/a
	7 Other notes and loans receivable (attach schedule) ▶ 0			
	Less: allowance for doubtful accounts ▶ 0	0	0	0
	8 Inventories for sale or use	0	0	0
	9 Prepaid expenses and deferred charges	0	0	0
	10a Investments—U.S. and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	0	0	0
	c Investments—corporate bonds (attach schedule)	0	0	0
	11 Investments—land, buildings, and equipment: basis ▶ 0			
Liabilities	Less: accumulated depreciation (attach schedule) ▶ 0	0	0	0
	12 Investments—mortgage loans	0	0	0
	13 Investments—other (attach schedule)	0	0	0
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶ 0	0	0	0
	15 Other assets (describe ▶ See schedule, <\$1050 FMV)	0	0	1050
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	8822.07	24008.76	25058
	17 Accounts payable and accrued expenses	n/a	n/a	
	18 Grants payable	n/a	n/a	
	19 Deferred revenue	n/a	n/a	
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons	n/a	n/a	
	21 Mortgages and other notes payable (attach schedule)	n/a	n/a	
	22 Other liabilities (describe ▶)	n/a	n/a	
	23 Total liabilities (add lines 17 through 22)	n/a	n/a	
	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	8822.07	24008.76	
	25 Temporarily restricted	0	0	
	26 Permanently restricted	0	0	
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	n/a	n/a	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	n/a	n/a	
	29 Retained earnings, accumulated income, endowment, or other funds	n/a	n/a	
	30 Total net assets or fund balances (see instructions)	8822.07	24008.76	
	31 Total liabilities and net assets/fund balances (see instructions)	8822.07	24008.76	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	8822.07
2 Enter amount from Part I, line 27a	2	15186.69
3 Other increases not included in line 2 (itemize) ▶ 0	3	0
4 Add lines 1, 2, and 3	4	24008.76
5 Decreases not included in line 2 (itemize) ▶ 0	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	24008.76

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	N/A	N/A	N/A	N/A
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	N/A	N/A	N/A
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a	N/A	N/A	N/A
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	N/A
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	n/a	n/a	n/a
2011			
2010			
2009			
2008			

2 Total of line 1, column (d)	2	n/a
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	n/a
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	n/a
5 Multiply line 4 by line 3	5	n/a
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	n/a
7 Add lines 5 and 6	7	n/a
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	n/a

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	0	04
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0	00
3	Add lines 1 and 2	3	0	04
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0	00
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	0	04
6	Credits/Payments:			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	0	00
b	Exempt foreign organizations—tax withheld at source	6b	0	00
c	Tax paid with application for extension of time to file (Form 8868)	6c	0	00
d	Backup withholding erroneously withheld	6d	0	00
7	Total credits and payments. Add lines 6a through 6d	7	0	00
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	0	00
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0	04
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	n/a	
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax ☐ n/a Refunded ☐	11	n/a	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ 0 (2) On foundation managers. ▶ \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		✓
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		✓
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ VT		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	✓	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	✓	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		✓

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		✓
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ▶ <u>www.mansfieldnordic.org</u>				
14	The books are in care of ▶ <u>Lisanne Hegman</u>	Telephone no. ▶	<u>802-434-4759</u>	
	Located at ▶ <u>PO Box 135 Huntington, VT</u>	ZIP+4 ▶	<u>05462-0135</u>	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ ☐			
	and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		n/a	
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ <u>n/a</u>			✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	✓
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No		
If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	✓
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ NoOrganizations relying on a current notice regarding disaster assistance check here ☐ ☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Kort Longenbach 118 Southridge Rd Williston, Vermont 05495-5236	President 5hours/week	0	0	0
Karen Alence 13 Lyons Ave South Burlington, Vermont 05403-6965	Vice-President ~5hours/week	0	0	0
Jennifer Supple 103 Westall Dr Richmond VT 5477-9048	Secretary ~1hours/week	0	0	0
Jim Adkisson 55 Fields Lane Jericho, VT 05465-9627	Treasurer ~3hours/week	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE	NONE	NONE	NONE	NONE

Total number of other employees paid over \$50,000 ☐ **NONE**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services** (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE	NONE	NONE
Total number of others receiving over \$50,000 for professional services		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

1	Our single focus is providing nordic skiers opportunities for coaching, training and racing from novice to experts. A number of our Juniors and our Junior coach were selected for the 2014 New England Junior National team (https://www.nensa.net/news/index.php?id=6615); We have roughly 180 skiers of all ages and abilities participating.	41866.53
2		
3		
4		

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1	N/A	0
2		
All other program-related investments. See instructions.		
3		
Total. Add lines 1 through 3		

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	16,775
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	16,775
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	16,775
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	252
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	16523
6	Minimum investment return. Enter 5% of line 5	6	826

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	n/a
2a	Tax on investment income for 2013 from Part VI, line 5	2a	n/a
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	n/a
c	Add lines 2a and 2b	2c	n/a
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	n/a
4	Recoveries of amounts treated as qualifying distributions	4	n/a
5	Add lines 3 and 4	5	n/a
6	Deduction from distributable amount (see instructions)	6	n/a
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	n/a

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	41866.53
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	41866.53
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	41866.53

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				n/a
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			n/a	
b Total for prior years: 20____, 20____, 20____		n/a		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	n/a			
b From 2009	n/a			
c From 2010	n/a			
d From 2011	n/a			
e From 2012	n/a			
f Total of lines 3a through e	n/a			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ <u>41866.53</u>				
a Applied to 2012, but not more than line 2a			n/a	
b Applied to undistributed income of prior years (Election required—see instructions)		n/a		
c Treated as distributions out of corpus (Election required—see instructions)	n/a			
d Applied to 2013 distributable amount				n/a
e Remaining amount distributed out of corpus	n/a			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	n/a			n/a
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	n/a			
b Prior years' undistributed income. Subtract line 4b from line 2b		n/a		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		n/a		
d Subtract line 6c from line 6b. Taxable amount—see instructions		n/a		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			n/a	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				n/a
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	n/a			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	n/a			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	n/a			
10 Analysis of line 9:				
a Excess from 2009	n/a			
b Excess from 2010	n/a			
c Excess from 2011	n/a			
d Excess from 2012	n/a			
e Excess from 2013	n/a			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling **n/a, most likely 4942(j)(3)**

b Check box to indicate whether the foundation is a private operating foundation described in section ☒ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year				(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	1.85	0	0	n/a	1.85
b 85% of line 2a	1.57	0	0	n/a	1.57
c Qualifying distributions from Part XII, line 4 for each year listed	41866.53	n/a [52,524.13]	n/a [48,372.88]	n/a	142763.54
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	n/a [0]	n/a [0]	n/a	0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	41866.53	n/a [52,524.13]	n/a [48,372.88]	n/a	142763.54
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets				n/a	
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				n/a	
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				n/a	
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)	57051.37	n/a [57,569.50]	n/a [47,728.50]	n/a	162351.22
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)	57051.37	n/a [57,569.50]	n/a [47,728.50]	n/a	162351.22
(3) Largest amount of support from an exempt organization	0	0	0	n/a	0
(4) Gross investment income	1.85	0	0	n/a	0

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

None

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

Not yet defined - 501(c)(3) status granted 5/16/2014, scholarship fund being assembled.

b The form in which applications should be submitted and information and materials they should include:

Not yet defined - 501(c)(3) status granted 5/16/2014, scholarship fund being assembled.

c Any submission deadlines:

Not yet defined - 501(c)(3) status granted 5/16/2014, scholarship fund being assembled.

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Scholarship fund to reduce the cost of Nordic equipment, race suits, entry fees and program fees to help local families.

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> None yet	N/A	N/A	N/A	N/A
Total ►				3a n/a
b <i>Approved for future payment</i> n/a	n/a	n/a	n/a	n/a
Total ►				3b n/a

Enter gross amounts unless otherwise indicated.

Analysis of Income Producing Activities					
Enter gross amounts unless otherwise indicated.					
	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a Membership Fees	711300	0	n/a	0	52,410.82
b Ski Race uniform (Club aggregation, net 0)	711300	0	n/a	0	1710.00
c Bill Koch Race/Festival (Fees / Coach Support)	711300	0	n/a	0	1,125.55
d Ski grinding (collect 2013FY, pay 2014FY, net 0)	711300	0	n/a	0	1,120.00
e Ski Race Uniform Rental	711300	0	n/a	0	685.00
f	n/a	0	n/a	0	0
g Fees and contracts from government agencies	n/a	0	n/a	0	0
2 Membership dues and assessments	n/a	0	n/a	0	0
3 Interest on savings and temporary cash investments	711300	1.85	n/a	0	0
4 Dividends and interest from securities	n/a	0	n/a	0	0
5 Net rental income or (loss) from real estate:					
a Debt-financed property	n/a	0	n/a	0	0
b Not debt-financed property	n/a	0	n/a	0	0
6 Net rental income or (loss) from personal property	n/a	0	n/a	0	0
7 Other investment income	n/a	0	n/a	0	0
8 Gain or (loss) from sales of assets other than inventory	n/a	0	n/a	0	0
9 Net income or (loss) from special events	n/a	0	n/a	0	0
10 Gross profit or (loss) from sales of inventory . .	n/a	0	n/a	0	0
11 Other revenue: a	n/a	0	n/a	0	0
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		1.85		0	57,051.37
13 Total. Add line 12, columns (b), (d), and (e)					57,053.22

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- | | | |
|---|--------------|-------------------------------------|
| 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | Yes | No |
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| (1) Cash | 1a(1) | ☒ |
| (2) Other assets | 1a(2) | ☒ |
| b Other transactions: | | |
| (1) Sales of assets to a noncharitable exempt organization | 1b(1) | ☒ |
| (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | ☒ |
| (3) Rental of facilities, equipment, or other assets | 1b(3) | ☒ |
| (4) Reimbursement arrangements | 1b(4) | ☒ |
| (5) Loans or loan guarantees | 1b(5) | ☒ |
| (6) Performance of services or membership or fundraising solicitations | 1b(6) | ☒ |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | ☒ |
| d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No
- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
n/a	n/a	n/a

**Sign
Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

1/18/2015
Date

Treasurer
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's FIN ►

Firm's address ►

Phone no.

Part I, Line 11: Other Income	Amount	Comments
Membership fees	\$52,410.82	Membership fees are direct support from our members and are used to support our primary function of enabling and improving nordic skiing. These fees directly relate to a particular season of coaching. These fees also support club mailings, publicity, background checks, insurance etc. to support the organization.
Ski Race Uniform sales	\$1,710.00	The club provides a service of aggregating fees and submitting one order to the manufacturer of the uniforms. The intent is for the club to have no net income after expenses.
Bill Koch Race / Festival	\$1,125.55	The club puts on a Bill Koch race every year, bringing in race fees which are used to offset the race, and to support our Bill Koch ski program. Also included: parent's donations to support the coach attending the Bill Koch festival. This festival is usually not in our local area and requires significant commitment from the coach over multiple days.
Ski Grinding	\$1,120.00	Ski grinding allows older skis to be re-finished. This service can be received with a club discount if the club aggregates the fees and skis. The intent is for the club to have no net income after expenses (This expense is paid in the 2014-2015 fiscal year).
Ski Race Uniform Rental	\$685.00	Ski race uniform rental are club owned uniforms that are rented for a season. Income from rentals is used to replace overly used uniforms for later seasons.
Total	\$57,051.37	

Part I, Line 16: Other Professional fees	Amount	Comments
Coaching	\$29,295.00	Coaching of skiers is our primary expense. Coaches provide direct feedback on skiing, define drills and workout plans and support skiers at races.
Administration	\$4,520.00	The head coach deals with e-mails, parent communication and requests, coach scheduling, workout planning etc, or in other words, planning for training or racing time.
Total	\$33,815.00	

Part I, Line 18: Taxes	Amount	Comments
Federal Taxes	\$667.75	Prior to becoming a 501(c)(3) organization, we paid business taxes. We are planning to amend the tax returns to receive a refund.
State Taxes	\$300.00	Prior to becoming a 501(c)(3) organization, we paid business taxes. We are planning to amend the tax returns to receive a refund.
Total	\$967.75	

Part I, Line 23: Other Expenses	Amount	Comments
Uniforms	\$2,983.70	Uniform purchases for rentals or as part of orders from club members that the club aggregates.
Insurance	\$1,046.00	Board of directors insurance.
Flourescent T-shirts	\$610.00	Participants in the summer training program receive flourescent t-shirts to maximize visibility while rollerskiing on roads
Cross-country area fees	\$305.10	Typically we ski at the Jericho Biathlon center run by the National Guard, however, some days the venue is not available or we go to a different site and the club pitches in some money for the cost not covered by member fees.
Wax	\$240.00	Grip wax for classic skiing or glide wax for skate skiing (and the glide zones of classic skis). While most members provide their own wax and prepare their own skis, the club maintains a backup of wax.
US Ski & Snowboard Assoc	\$200.00	Timing fee for Junior Nationals
Background checks	\$142.90	Verify background of coaches who are frequently alone with young skiers.
Refunds	\$100.00	Refund of membership fee
Postage and PO Box Rental	\$69.20	Postage for mailings, PO Box for central location for membership fees etc.
Total	\$5,696.90	

Part II, Line 16 and Heading Line I	Estimated Market Value	Comments
Used Concept II Ski Erg	<\$400	Many hours of use. Donated: \$0 purchase price. Value new ~ \$1000.
Used Generator	<\$400	\$810 purchase price.
Event Tent	<\$200	Used, has Mansfield Nordic Club name, limited market for sale, \$814 purchase price
Various exercise equipment, eg	<\$50	Most acquired before our incorporation, likely <\$400 total purchase price.
Used Roller Skis	~ \$0	Quite old, limited market, acquired before our incorporation. Inventory currently not tracked. Purchase price ~\$3,600
Used Race Uniforms	~ \$0	Used race suits with outdated design / Mansfield Nordic Club logo; no market for sale or outside use. Purchase price: \$2950
Total	<\$1050	Value New: ~\$8800
NOTE:		<i>Mansfield Nordic Club is a small organization using cash accounting, and assets are not explicitly tracked for value. We estimated in our 501c3 application that these were worth less than \$10,000.</i> <i>An updated estimate of likely market value is provided along with the estimated purchase price. We will be instituting better tracking and depreciation in the next year.</i> <i>We are currently not tracking these items in our financial books, so they are listed as \$0 for book value on Part II, line 16. The estimates of fair market value are included in the heading line I and Part II, Line 16c.</i>

Part XIV, columns (b), (c) and (e): 2012 and	Comments
Lessor of adjusted net income or net investment income, Distributions etc.	The club became a 501(c)(3) organization on 5/16/2014, with an effective date of 2/24/2012, and this is our first return as a non-profit. The years prior to the 2013 tax year are listed as n/a (no information previously filed in a 990-PF), but with the financial information in brackets.

General Comment:	Comments
Private foundation vs. private operating foundation	Our application described us as a private foundation in Part X of form 1023 - that was an error. Per the IRS's request, we will be amending the form to list us as a private operating foundation, and we have filled out the 990-PF form as a private operating foundation.